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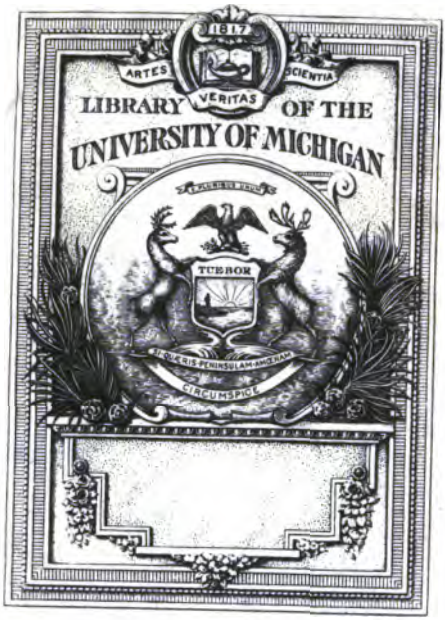
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THE UNIVERSAL ACCOUNTANT, AND COMPLETE MERCHANT.

IN TWO VOLUMES.

By WILLIAM GORDON,
of the ACADEMY, GLASGOW.

The third Edition, corrected, and revised by the AUTHOR.

VOLUME II.

Quid munus reipublicæ majus meliusve afferre possumus, quam si juventutem bene erudiamus? CICERO.

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DIS-

DISSERTATION

ON

THE BUSINESS

OF THE

COUNTING-HOUSE.

OF all the various employments which have been calculated to promote the public as well as private proſperity, there is none upon which induſtry, foreſight, and œconomy, have a more ſtriking influence, than that of the merchant. An imprudent ſtep may not only ruin his fortune, and perhaps the fortune of hundreds around him, with whom he may be connected, but likewiſe have a tendency to hurt the trade of his country in general: whilſt, on the other hand, a plan properly digeſted, and well executed, may not only eſtabliſh him, but add to the proſperity of all thoſe who are within the ſphere of his influence. We have repeated inſtances, where conſiderable eſtates have been raiſed upon

ſlender capitals, by means of application, integrity, and prudent management; whilſt others, inconſiderately graſping at too much, and living up to their expectations, have been finally diſappointed. Commerce, like the courſe of exchange betwixt nations, is by nature variable and fluctuating; the branch, which may have afforded conſiderable profit at one time, may ſcarce be worth embarking in at another, as the markets may be overſtocked by a multitude of traders ſtriking into that branch in particular. In this, and indeed in every caſe, it requires foreſight to judge exactly when to launch out, and when to wind up; to the want of proper intelligence and precaution in which we may fairly ſtate one half of the failures among conſiderable merchants, the decay of our manufactures at home, and impunctuality of our correſpondents abroad. In order to render this eſſay more uſeful and intelligible to the young and unexperienced, I ſhall not purſue it in the way of declamation, but divide it into certain articles, each of which ſhall be particularly diſcuſſed by itſelf.

1. *Of Buying and Selling.*

It is a maxim in trade, which conſtant experience hath confirmed, That we ſhould purchaſe at the cheapeſt markets, and ſell where there is reaſon to expect the quickeſt and beſt returns. Wherefore, a proper intelligence of the beſt markets, and a thorough judgement of the quality of goods, ſeem not only neceſſary to a judicious purchaſe, but likewiſe a real certainty of an advantageous and ready ſale: for ſhould there be no demand at home, nor any certain accounts of a demand abroad, the purchaſe becomes a dead ſtock, which ſuffers daily by lying on hand; and ſhould ſuch merchandiſe in two or three years hence be in requeſt, ſo that the ſales ſhould bring ſomething

ſomething pretty conſiderable above the original coſt and charges, yet the profit, and perhaps part of the principal, is entirely ſwallowed in the intereſt of the money paid for them, charges, and warehouſe-rent; whereas, had the value been laid out upon ſome other article more vendible, it might have been turned over again and again to advantage. Hence the profit by trading does not ariſe ſo much from charging high, as ready ſales and quick returns. I do not mean, however, that a merchant ſhould always wait for orders, before he laid out his money or his credit; that would be ſailing too near the coaſt, and attended with many inconveniencies. Something muſt certainly be riſked, be riſked with as much judgement and prudence as poſſible. For this purpoſe, it is extremely proper, that a trader ſhould know how the ſeveral parts of the world are connected togerher in their mutual intercourſe of commerce, how the redundancies of one country ſupply the wants of another, in what articles the markets are ſcarce, and in what they are overſtocked, that he may at all times be capable of foreſeeing, when any branch of trade, in which he is concerned, is likely to be ſtagnated, and take his meaſures for preventing the bad conſequences accordingly. I have known traders, encouraged by a riſing demand at home for a certain ſpecies of merchandiſe, import ſo largely that there were none to purchaſe; but the country where it was produced, being drained, reſhipped it as the moſt proper remittance, and thereby not only ſaved themſelves, but brought a ſmall balance in their own favour. Such is the influence of a proper intelligence in matters of commerce.

If a merchant had always the command of money, either from his own capital, or borrowing on bond, ready money purchaſes bid faireſt for bringing large profits and leaſt embarraſſment. For when he purchaſes goods at a long credit, in expectation that the proceeds may come in time to retire his obligations, he may meet with diſ-

appointments equally deſtructive to his circumſtances and credit. Beſides, long credit hath an injurious influence upon trade in general, as it tends to lower the markets by overſtocking them, which lays the manufacturers under a neceſſity of making them worſe in quality, as they are obliged to lower their prices. Hence our manufactures are brought into diſeſteem, the ſales abroad ſtagnated, and the trade transferred to other countries, who ſupply the market with better commodities. Moreover, whoever buys goods on time, muſt lay his account to purchaſe dearer than the common intereſt of a ready-money price; and, to preſerve his credit, muſt force a ſale abroad, that he may have returns in time to anſwer it, by which means there is a profit loſt in the ſales as well as in the purchaſe, which the exporter for ready money ſaves in both. Add to this, that ready money not only entitles a merchant to the cheapeſt, but likewiſe to the beſt quality and earlieſt markets. It can hardly be expected, that manufacturers will give the choice of their goods to twelve or fifteen month traders, when they can have ready money; and it is natural to imagine, they only give credit when they can do nothing better.

It is the trader's intereſt to conduct his affairs with judgement and œconomy; but his duty and intereſt are equally concerned, that all his negotiations be founded on integrity and honour. A man who hath the appearance of honeſty among his neighbours, may gain ſomething by dealing unfairly, whilſt he is not diſcovered; but diſhoneſt practices muſt ſome time or another bring deſtruction upon their authors; and the loſs of reputation in future trade will be much more than a counterbalance for all the *extra* profits ariſing from his former impoſitions. Of all the arts which the deceitful have invented to hurt the intereſt of trade, there is none more pernicious than ſmuggling. This indeed ſeems to be the mother of all the reſt. ——— When a young man

firſt

firſt enters upon trade, he imagines to himſelf, if he can ſave the duty of any commodity, he will not only ſecure to himſelf an extravagant profit, but by that means be able to make a monopoly of that traffic, as he can afford to underſell his neighbours, and give longer credit; without conſidering at the ſame time, that, if he is once detected, he may come to loſe more at once than he gained for a long while; beſides, that it expoſes him ever after to the ſtricteſt ſcrutiny upon all occaſions. When thus a man is accuſtomed to buſineſs, by robbing the government of its revenue, a crime ſeldom conſidered in its juſt extent, he is by degrees reconciled to every ſpecies of fraud, till ruin and infamy become the conſequence. It were indeed to be wiſhed, that there was no ſuch temptation to fraudulent practices, with reſpect to the royal revenue. Trade in Britain, it muſt be acknowledged, is cramped with high duties at importation, which makes it ſeem, to the young and unexperienced, worth while to run ſome riſk, in defrauding the government; were the duties conſiderably lowered, it is a queſtion, whether the revenue would not be increaſed, as there would be no temptation to ſmuggling, and importations of every kind would be much increaſed.

2. *Of making Conſignments.*

When goods are ſhipped off to be ſold by a factor for your account, it is ordinary to ſend an invoice of the coſt and charges of the goods by the ſame ſhip for the factor's government, that he may ſo diſpoſe of them as to have a reaſonable profit, ſuitable to the riſk and the time you may be out of your money. If the goods have been well bought, merchants frequently make an additional charge upon the invoice, in order to procure a larger profit upon the ſales, which ſometimes hath a good effect;

effect; but if this is done injudiciouſly, it will only retard the ſales, as the factor, when he ſees he cannot make ſuch a profit as the principal may expect from the face of the invoice, will very probably wait for the riſe of markets, in which he may after all be diſappointed: this muſt be a loſs to the merchant; for ſmall profits and quick returns have been found by conſtant experience, to be the life and ſoul of commerce, and the beſt ſupport to a trader's credit, whether he deal at home or abroad, on credit or for ready money. Wherefore a merchant ought to conſider well, when he may with ſome degree of certainty be remitted; for, unleſs a trader thoroughly knows his correſpondent, and can abſolutely depend upon his honour and punctuality in buſineſs, he runs greater hazards than every one is aware of. By launching out injudiciouſly in this reſpect, thouſands have ſtrained their credit, and many have been irrecoverably ruined. It is ſurely a matter of very great delicacy, and a point full as difficult as it is important, in conducting foreign trade, to chuſe proper correſpondents; and it will be no bad precaution, to truſt out of reach, only that which can be ſpared without embarraſſment: for experience hath often diſcovered, that foreign factors were at firſt exceedingly punctual in their remittances, and rendered ſuch accounts of ſales as brought a profit adequate to the riſk of their conſtituents, with a view to eſtabliſh a character for punctuality, and to enlarge their buſineſs in the commiſſion-way; but how ſoon they had drawn in their unwary correſpondents to intruſt them to that extent they had been aiming at, they then endeavoured, by every diſhonourable art, to keep their conſtituents out of their money; who, on the other hand, unable to ſupport credit under the diſappointment, have been obliged to ſtop payments, and the artful factors found means of retaining the poſſeſſion of the beſt part of the effects in their hands; it being the way of the world, that the affluent, by whatever unlawful

lawful means, meet with more credit than the unfortunate.

3. *Of ſupporting Credit.*

Credit is the great foundation of commerce, not only between man and man, but likewiſe between nation and nation; whence it follows, that the principal object which a merchant ought conſtantly to have in view, is the ſupport of his perſonal credit, which, if it is but once blown upon, is not without great difficulty retrieved. It cannot therefore be too much urged, or attended to, that a trader, like a banker, ſhould conſtantly keep his dealings within the extent of his capital, or at leaſt ſuch debts as he hath a moral certainty will be punctually paid, to retire all his obligations in due time. For ſhould a trader launch out to the extent of his credit, ſo as to employ it as freely as his capital, ſuch conduct will often prove very precarious, and be attended with dangerous circumſtances. Trade is liable to many unforeſeen accidents; and it is more than probable, that a trader who ſtrains his credit, in coming under obligations, will find reaſon enough to wiſh himſelf out before they are retired. A loſs or diſappointment will be ſufficient to draw all his creditors on him at once, and render him incapable of drawing in ſo much of his ſcattered effects as will pay his debts, far leſs of ſaving any thing to himſelf in reverſion, although, from the face of his books, he might well imagine, he had conſiderably more than would clear him with all the world. There are ſome, no doubt, who, from a quickneſs of parts, and indefatigable application, are able to preſerve themſelves from a total wreck in a tempeſt of this kind; but then, ſuch inſtances are rare; and the greateſt geniuſes, though they may ſave their credit, and keep their embarraſſment from public view, cannot

cannot avoid incurring an extraordinary expenſe, which overbalances the profits ariſing from their extraordinary dealings; ſo that, upon the whole, the prudent dealer, with fewer talents, will come much nearer his purpoſe. In order to give the merchant a conſtant view of the obligations he comes under, and the means he hath of retiring them, he ought to have a book lying open in his counting-houſe, numbered in folios like the Leger, and divided into ſpaces, on the top of each of which ſhould be inſerted the names of the twelve months of the year, a whole folio, more or leſs, being allowed, according to the extent of his dealings, for every month. On the left-hand page ſhould be entered the payments to be made to him on each particular day of each month; and on the right-hand page, in the ſame manner, the payments to be made by him; by comparing which, he will be at a loſs upon no occaſion to judge how far he may come under new obligations, or how far he may be pinched in retiring old ones, ſo as he may have recourſe to ſome expedient for raiſing new funds to ſupply the emergency. He will likewiſe, by this means, be prevented from anticipating payments of debts due him, by expoſing his bills to diſcount; which is not only attended with a certain loſs, but perverts the natural courſe of buſineſs, and never ought to be done but with a view of ſome *extra* profit, and having the ſum replaced in proper time. This will likewiſe be a ſpur to the merchant to have his debts collected as they fall due; the neglect of which very often proves detrimental to the merchant's intereſt, as it multiplies bad debts, and breaks the meaſures, which, in expectation of ſuch debts coming in, he had propoſed for his regulation.

4. *Of making Inſurance and Underwriting.*

Merchants being inured, from their firſt ſetting out in the commercial life, to riſks and hazards, ſend their

property to foreign countries, and bring home the produce in return, with the ſame alacrity as a moneyed man lends out his money upon heritable or undoubted ſecurity, and receives it back with intereſt. But as it would be imprudent to hazard too much, when there is an opportunity of acting with ſafety, a merchant will certainly find it to his account to make inſurance when he hath reaſon to imagine he runs the leaſt riſk. No profit is equal to the anxiety a man muſt be under, who hath perhaps as much at riſk as he is worth in the world; and this anxiety, ſuppoſing in the end his property ſhould be ſafe, would introduce ſuch a confuſion and diſorder in the other parts of his affairs, as would be more than an equivalent for the premium he had ſaved. There are ſome who have naturally adventurous ſpirits, who are reſolved to be all or nothing; I would adviſe ſuch, however, to truſt but little upon one bottom, ſo that, if a loſs enſues, it may be the leſs perceived. Thoſe too who underwrite, will find they have the greateſt chance of ſucceeding, by underwriting a ſmall ſum in every policy that occurs, where there is no extraordinary danger, and never going too great lengths in any.

5. *Of Correſpondence.*

The opinion of a merchant, in the eye of the public, riſes or falls according to the light in which they conſider his abilities and punctuality as a correſpondent. It is extremely prejudicial to the intereſt of a young trader, to ſend abroad haſty and ill-digeſted productions among his correſpondents; as it not only gives them a low opinion of his talents, but likewiſe very often leaves room for cavil and litigation, which, by a little more care and preciſion, might have been entirely avoided. Something more is expected in a merchant's correſpondence than in that of any other claſs of men; as, upon the faith of a

ſingle letter, he may negotiate many thouſand pounds; ſo that he cannot perform this part of his buſineſs with too much exactneſs and perſpicuity. It is likewiſe wrong to lay one's letters of correſpondence careleſsly by, when they are once peruſed: they may come to be of uſe many years after, in bringing matters of fact to remembrance; and therefore merchants very judiciouſly mark their letters at the end of every month, and pack them up by themſelves, as they keep copies of all they write, that when they have occaſion, upon any after emergency, to examine the contents, they may be found without the trouble of much ſearching.

6. *Of Drawing and Remitting.*

Of all other negotiations in which a merchant may be concerned, there is none more critical, or requires greater caution, attention, judgement, and punctuality, than negotiations in matters of exchange. Under the article of *Arbitration of exchanges*, in the firſt volume of this work, I have pointed out the advantages which may ariſe to one who can with propriety carry on a correſpondence with the different trading-places in Europe at the ſame time; but as there are few towns in Britain whoſe trade affords daily opportunities of a correſpondence ſo extenſive, I ſhall only give a few directions for the government of the young trader, in matters of exchange betwixt England and Scotland. To ſell dear and buy cheap, is a maxim in this ſpecies of traffic, as well as every other. The exchange in all places of Scotland and England is not always the ſame. Bills of the ſame date on London do vary with reſpect to the exchange in moſt trading-towns in Scotland, and bills on other trading-towns in England ſell much lower than on the metropolis. Wherefore it would ſeem that nothing of this kind can be managed to purpoſe without a general correſpondence,

dence, and daily intelligence. Suppoſe, for inſtance, I ſell bills here on London for 2 *per cent.* premium at 30 days, and can purchaſe bills on Newcaſtle, Mancheſter, or Liverpool at 10 day for 1 *per cent* premium, I not only clear 1 *per cent* by this tranſaction, but can likewiſe have the proceeds of my own draughts in my correſpondent's hands, time enough to retire the obligation he came under for my account. It is a great loſs to a correſpondence of this kind, when it is either carried too great lengths, for then the bills fall in diſrepute, as too many of them appear, to be readily diſcounted, or when ſufficient attention is not paid to the merit as well as punctuality of remittances; for then it becomes a burden and an embarraſſment to a correſpondent, inſtead of that aid which he might naturally expect in the courſe of the negotiation. The more concealed and ſecret a man keeps a trade of this kind, it is certainly the better; for when too much of this currency appears in public view, it expoſes a man, who is deeply engaged in other buſineſs, to ſuſpicions and animadverſions not at all to his credit.

7. *In keeping the Books of Buſineſs.*

When a merchant deals extenſively, it is not to be imagined that he can ſpare time for keeping his own books, but he cannot be ſuppoſed to be intimately acquainted with his own affairs if he does not peruſe them often. A merchant ought to know, upon all occaſions, what is in his power to do without embarraſſing himſelf, and have ſuch a general idea of his dealings, and thoſe with whom he deals, that his ſpeculations may be always within his ſphere. Was this matter, ſimple as it may ſeem to be, ſufficiently attended to, we would not ſee ſo many failures happen every day. It is want of knowledge in a man's own affairs that makes him raſh and adventurous beyond his capital, or even credit, and lands him

in a number of difficulties, from which nothing but great abilities, or friends, can extricate him. Regular books frequently examined, will contribute more to proſperity in trade, than great addreſs and abilities without them. But as accountantſhip, and the method of conducting it, is the ſubject of the following work, it is needleſs to ſay any thing further here.

THE

THE

UNIVERSAL ACCOUNTANT.

PART I.

THE ELEMENTS OF MERCANTILE ACCOUNTANTSHIP.

INTRODUCTION.

WHoever conſiders the buſineſs of a merchant, with reſpect to its variety, extent, or importance, muſt ſee, that a faithful regiſter of all his tranſactions, diſpoſed and arranged in that order, and adjuſted with that preciſion, by which a real ſtate of the whole, or any particular branch, may be at once diſcovered and laid open, for his own ſatisfaction or that of others, is abſolutely neceſſary, not only to the welfare and proſperity, but to the very being of his trade.

In the earlier ages of the world, when all accounts were ſettled by barter on the ſpot, there was little occaſion for accountant-

ſhip;

ſhip; but by degrees, as invention grew upon experience, conveniencies of life formerly unknown were produced, and mankind, emulous to excel, gave genius and induſtry full ſcope; thus was the uſe of money, weights, meaſures, navigation, arts, manufactures, laws, government, credit, correſpondence, banks, bills of exchange, &c. introduced and eſtabliſhed, and conſequently the uſe of accountantſhip became obvious and indiſpenſable. It was not, however, carried to its greateſt perfection at once; without doubt, as commerce flouriſhed, and credit became more extenſive, the method of arranging and adjuſting accounts, became likewiſe by degrees more regular and uniform.

Were we to trace this important ſcience back to its original, we would be naturally led to aſcribe the firſt invention to the firſt conſiderable merchants; and there are none who have a fairer claim to precedency in point of time than thoſe of Arabia. The Egyptians, who for many ages made a glorious appearance in the commercial world, derived their firſt notions of trade from their intercourſe with theſe ingenious people; and, of conſequence, from them likewiſe they muſt have received their firſt form of accountantſhip, which, in the natural way of trade, was communicated to all the cities on the Mediterranean. When the weſtern empire had been over-run by the Barbarians, and all the countries of which it had been compoſed, took that opportunity of aſſerting their own independency, commerce fled quickly after liberty; and immediately Italy, which had formerly been the court of the univerſe, became the ſeat of trade; to which the ruin of the eaſtern empire by the Turks, into whoſe genius or conſtitution the arts of commerce never entered, did not a little contribute. The buſineſs of exchange, by which the Lombards connected all the trading cities of Europe, likewiſe introduced their method of keeping accounts, by double entry; whence, at this day, it gets the name of *Italian book-keeping*,

Thus was the knowledge of accountantſhip diffuſed, not only throughout Europe, but by degrees through all the trading countries in the world; by which means a happy regularity and uniformity in accounts every where prevailed, public and private credit were extended, correſpondence was enlarged, and property aſcertained, not only among merchants, but all other ranks and degrees of men, from the public revenue to the meaneſt private buſineſs; for ſuch is the peculiar excellency of this art, that the accounts of nations can be as eaſily adjuſted thereby, as thoſe of a merchant, it being as readily applied to millions, as hundreds of pounds.

In

In treating on this ſubject, I ſhall endeavour to be ſo juſt in the definitions, ſo concluſive in the principles, and ſo particular in the application, that the whole art may be eaſy and intelligible; and, attentive only to what is the moſt approved practice, I ſhall carefully avoid every ſpeculation that is not either calculated to the illuſtration or improvement thereof.

CHAP. I.

Definition, and a general account of the method, uſe, and deſign of BOOK-KEEPING.

BOOK-KEEPING is an art, teaching how to record the dealings and tranſactions which a man of buſineſs hath occaſion to commit to writing, and ſo to arrange, diſpoſe, and adjuſt them, that it may be known at any period, and by any perſon verſant in accounts, what ſums are due him, by whom, and when payable; what goods he hath purchaſed, what of them are ſold, and what remains on hand, with the gain or loſs on the ſales; what money, goods, or debts, he hath under the management of factors, ſupercargoes, or truſtees, and what returns have been made him; what commiſſions he hath received as a factor, how they are diſpoſed of, what returns he hath made to his employer, what reverſion there is yet in his own hands, or in the hands of debtors; what bills he hath accepted upon commiſſion, at what time, and when payable, and what remittances have been made him on that account; what bills he hath drawn, to whom and when payable, and what funds he hath put in the hands of his correſpondent to retire them; what goods or money, as a truſtee, the company hath committed to his charge; what ſales he hath made of the one, or application of the other; what ſhips he hath freighted or hired out; what inſurance he hath made, and what he hath underwrote; what ſtock or capital he had originally, or at the preceding balance, and what improvement or diminution it hath underwent in the courſe of his trade; in one word, every thing that is proper for the merchant to know relative to his own affairs, or the affairs of others, with which he may be any how connected.

This definition, though it would ſeem only to reſpect merchants, can with propriety be extended to the accounts of kingdoms, eſtates,

eſtates, farms, manufactures, or families; and when one is well acquainted with the principles of the art, and application thereof to any particular branch of buſineſs, the tranſition to any other will not be difficult.

To attain the different ends propoſed in book-keeping, it hath been found by experience, that there will be occaſion for three general books, called the *Waſte-book*, *Journal*, and *Leger*, beſides ſeveral ſubſidiary ones, where there is a variety of branches.

In the hurry and during the time of buſineſs, it would ſcarcely be practicable, to clothe tranſactions in that dreſs, to arrange the accounts in that order, or adjuſt them with that preciſion, which the importance of accuracy, order, and regularity in this particular, would ſeem to require; it hath therefore been judged expedient, to have one common place book, in which, as a general regiſter, tranſactions are immediately recorded as they occur, which is called the *Waſte-book*; and thence, at times proper for the purpoſe, they are again entered in, or carried to another book called the *Journal*, where the particular *Debtors* and *Creditors* in each tranſaction are pointed out and aſcertained, and the whole narrative expreſſed in thoſe laconic terms which are peculiar to accountantſhip: laſtly, from this book, which is only intended as a leading ſtep towards the completion of the whole, the ſeveral tranſactions are collected and carried to the principal book of accounts, called the *Leger*, and ſo diſpoſed and arranged in their particular ſpaces and folio's, at proper periods, perhaps monthly or weekly, where a true ſtate of the whole, or any part, may be eaſily and diſtinctly known, which is the end, uſe, and deſign of *Book-keeping*.

CHAP. II.

The reaſon and uſe of the terms DEBTOR *and* CREDITOR *explained, with a general rule for their application*

SINCE a merchant's ſubject, ſtock, or capital conſiſts of the money, goods, and debts which compoſe it, he is naturally led to conſider every particular of theſe as accountable to him, or more properly, to his ſtock or capital, as a part to the whole, for its reſpective value; as, on the contrary, if he owes any thing at all, this ſtock or capital muſt be accountable

countable to his ſeveral creditors, to each for the particular debt he owes him. Should he go farther ſtill, and arrange the ſeveral *Debtors*, that is, the particulars which compoſe his ſubject upon one ſide of an account, and the *Creditors* upon the other, he would then be able, by one ſimple ſubtraction, to diſcover what he is worth. In like manner, when any part of his ſubject is put off, or exchanged, in the courſe of his trade, either ſome perſon who received it, or ſomething which was got in exchange, muſt be accountable thereto; and therefore, what was received, or the receiver, muſt be *Dr.*, in place of the particular given away, which, by a very natural tranſition, becomes *Cr.* Should the merchant, in this caſe, ſet the original coſt of this article as it ſtood *Dr.* to his ſtock upon one ſide of an account, and the value at which it was charged *Cr.* by the perſon receiving, or thing received for it, he will be able, at one view, to diſcover, whether he hath ſold at loſs or profit, or how much. It will likewiſe, no doubt, happen, that ſomething may go out of the merchant's hands, for which he hath no returns: in this caſe, the *Creditor* is obvious, but a *Debtor* muſt be invented to correſpond with it; for there would be no congruity or harmony in accounts, if the one could ſubſiſt without the other, and indeed in the nature of things it is impoſſible: he muſt therefore have recourſe to his general account of *Loſs and Gain*, and charge it *Dr.* to that particular article which he hath loſt; as, on the contrary, this account would be made *Cr.* upon any acceſſion to the merchant's capital, for which no equivalent went out.

Cor. 1. Hence the principles, upon which accountantſhip depend, are founded in reaſon, and ſerve not only to demonſtrate the method, but alſo to keep the merchant continually attentive to what he does; ſince he muſt know, that he can make no tranſaction that is not accountable to another.

2. From this general view of the nature and uſe of the terms *Debtor* and *Creditor*, it will be evident, that there can only be but three kinds, *perſonal*, *real*, or *fictitious*.

Perſonal, when any perſon becomes in reaſon accountable for, or *Debtor* to any article of the merchant's ſubject; or, on the contrary, when any article of the merchant's ſubject becomes accountable to a perſon; as *John Gray* Dr. to *Broad Cloth*, *& vice verſa*.

Real, when one thing, or article of merchandiſe becomes in reaſon accountable to another; as *Sugar* Dr. to *Rum*.

Fictitious, when a real and perſonal *Debtor* or *Creditor* cannot

be pointed out as an equivalent of ſomething received, charged, or given away, as in the payment of ware-houſe-rent, or any other charges; the money given away is certainly *Creditor*, but the landlord, as he is not accountable for it, cannot be made *Dr.*: or in receiving a legacy, the money received is *Dr.* but neither perſon nor thing can appear as *Cr.* Wherefore the defect muſt be ſupplied with a fictitious one, the title whereof ought to be ſomehow expreſſive of the tranſaction.

3. In the ſimpleſt tranſaction, where there is giving, receiving, transferring, &c. there muſt be one *Debtor* and one *Creditor*; and when this is the caſe, ſuch poſt or entry in the *Journal*, is called a *ſimple poſt*. When one *Debtor* is balanced with two or more *Creditors*, or one *Creditor* with ſeveral *Debtors*; the entry or poſt in the *Journal* is ſaid to be complex. When ſeveral *Debtors* are balanced by ſeveral *Creditors*, the poſt is ſaid to be compoundly complex, or complex in both its terms.

4. From the foregoing obſervations, one univerſal rule for the application of *Debtor* and *Creditor*, in all the caſes that can occur in trade, can very naturally be inſtituted, in the following terms.

Whatever is received, or in reaſon ſhould be charged, is *Debtor*.

Whatever is delivered, or in reaſon ſhould be diſcharged, is *Creditor*.

CHAP. III.

Of the books of buſineſs uſed in counting houſes.

SECT. I. *Of the* WASTE-BOOK.

THE *Waſte-book*, or *Memorial*, is the baſis or foundation upon which the whole ſuperſtructure of a merchant's accounts is raiſed, in which are recorded his daily tranſactions of commerce, one after another, as they occur in point of time.

When a merchant at firſt commences trade, his *Waſte-book* opens with an inventory of the different ſubjects which conſtitute his

his capital, and the debts with which it is burthened, the difference betwixt the one and the other, making what is called his *nett ſtock*; but ever after, the particulars of his inventory may be immediately poſted in the *Leger* from the *balance account*, where they are all collected from the different accounts of the preceding *Leger*; from which it is needleſs to tranſpoſe them to the *Waſte-book*, or *Journal*. After the inventory, the daily occurrences of trade come to be narrated, one after another, according to their dates, ſuch as buying, ſelling, receiving, paying, drawing, remitting, &c.

In entering which, every real circumſtance that reſpects the tranſaction, ſhould be clearly and diſtinctly expreſſed; ſuch as, the names of partjes, the conditions of bargains, the terms of payment, the quantity, quality, and prices of goods, with every thing elſe that is material or expreſſive of the nature and deſign of the tranſaction, and no more. Some merchants, to have a fair record of all their tranſactions, have a blotter, to which, in buſineſs-hours, they commit the occurrences of the day, which they tranſcribe into the *Waſte-book*, and examine the calculations when buſineſs is over. When there is time, or a proper hand for the purpoſe, this method deſerves imitation. But there is another, intended to anſwer the ſame end, which is not to be followed; I mean, that of committing all the occurrences of the day to a ſheet of paper, and copying them into the *Waſte book* at night. To commit any thing to waſte paper, that is to bear an after-review, is dangerous, becauſe it is liable to a thouſand accidents.

SECT. 2. *Of the* JOURNAL.

The *Journal* is only a ſubſidiary, or rather a preparatory book to the *Leger*, in which all the tranſactions recorded in the *Waſte-book* are entered in the ſame form and order, but in a different ſtyle, having their proper *Debtors* and *Creditors* aſcertained and pointed out; and the dates, ſums, quantity, quality, price, and term of payment particularly expreſſed. This book was deemed ſo eſſential, in caſe of failures, that, by an ordinance of France, it was ordered, "That all merchants, or traders, "whether in wholeſale or retail, ſhall keep a book of all their "commercial tranſactions, bills of exchange, debts active and "paſſive, &c. without which to exhibit in caſe of failure, they "were to be reputed fraudulent bankrupts, and proſecuted ac-"cordingly." The wiſdom of the legiſlature in this ordinance

is manifeſt. For were merchants to keep but one general book, ſuppoſe the *Leger*, which is leaſt of all to be diſpenſed with, it would be eaſy for a fraudulent bankrupt to make what entries he pleaſed in the ſpaces of the *Leger*, to cover his deſign: whereas, in a book continued without interruption, the particulars of which muſt exactly agree with the *Waſte-book* whence they were taken, and likewiſe with the *Leger* whither they were carried; there could be no fraudulent entries without an immediate diſcovery. But ſuppoſing nothing of that kind intended, the merchant who is ſenſible of the importance of regular and accurate accounts, will ſee the neceſſity of having a *Journal*. To poſt the *Leger*, or examine it from the *Waſte-book*, is no eaſy matter; but to poſt it from the memory only, is ſtill more difficult; and every eſcape is irremediable, as there is not the leaſt medium or teſt of examination.

The form of the *Journal* varies in different counting-houſes. At preſent, I ſhall follow that which is moſt common, ſimple, and eaſy, and muſt be firſt underſtood; reſerving what is neceſſary to be obſerved concerning the reſt, till I come to give the ſpecimens.

In writing in the *Journal*, obſerve,

1. That in a ſimple poſt, the *Debtor* muſt be firſt expreſſed, then the *Creditor*, and laſt of all the ſum, in one or more lines, as occaſion requires; after which the reaſons of the entry muſt be narrated in a new paragraph, with all the conciſeneſs that is conſiſtent with perſpicuity, and the ſum at laſt carried to the money-column.

Note, Some open every poſt with the ſum, others put the ſum immediately after the *Debtor*; but I think it appears more natural to make the ſum poſſeſs the laſt place.

2. In a complex poſt the ſeveral *Debtors* or *Creditors* muſt be expreſſed by the word *ſundries* in the firſt paragraph; then if ſeveral *Debtors* are balanced by one *Creditor*, each of them muſt be entered in a paragraph by itſelf, the title of the *Debtor* poſſeſſing the firſt place, and its particular ſum the laſt, ſhort extended, the total whereof is at laſt carried to the money-column. If ſeveral *Creditors* are balanced with one *Debtor*, they are likewiſe expreſſed ſeverally with the particle *To* before them. To avoid confuſion or prolixity, the price and quantity may be expreſſed in the narrative of any *Debtor* or *Creditor*, ſuch as caſh, which hath no other circumſtance peculiar to itſelf.

3. The *Journal* ought to be wrote fair and uniform, and the *Debtors*

Debtors and *Creditors*, for diſtinction, ſhould be wrote in characters ſomewhat larger than the narrative.

4. The *Journal* ought to keep pace very nearly with the *Waſte-book*, both for the convenience of poſting, and drawing out accounts from the *Leger*, and that the accountant may not have too much to do at one time.

SECT. 3. *Of the* LEGER.

The *Leger* is the principal book of accounts formed from the *Journal*, as the *Journal* was founded on the *Waſte-book*, wherein the articles that compoſe any account whatever, are ſo diſpoſed and arranged, that the true ſtate thereof is immediately known. In the *Leger*, the different parts of a tranſaction, which in the *Journal* were diſtinguiſhed as *Debtors* or *Creditors*, ſtand collected, in ſpaces allotted for them, and placed according to their diſtinctions of *Debtor* and *Creditor*, on oppoſite ſides of the ſame folio. Thus, for inſtance, all the money received in the courſe of a year's tranſactions, or whatever other period the merchant fixes for balancing, appears at one view on the *Debtor*-ſide of the caſh-account, and all the money paid away on the *Creditor*-ſide of the ſame account; the difference betwixt the one and the other muſt certainly ſhow what money remains in his cheſt. In like manner, in a perſonal account, every ſum chargeable on that perſon ſtands at his debit, as all the payments he hath made ſtand at his credit; and the difference of the ſides ſhows at once the ſtate of the account. Again, in an account of goods, the prime coſt and charges ſtand on the *Debtor* ſide, and the ſales on the *Creditor*-ſide; hence the loſs or gain upon that article is diſcoverable at once. Upon the whole, ſuch is the order, arrangement, and diſpoſition of things in the *Leger*, that all the accounts may be adjuſted with the utmoſt preciſion at any period, ſo as a true ſtate of the whole, or any part of a merchant's affairs, may be fairly exhibited; which is the end, deſign, and uſe of accountantſhip.

Every folio in the *Leger* is divided into ſpaces, into which the articles of the *Journal* are inſerted, according to their diſtinctions, and order of ſucceſſion. On the head of each folio are inſcribed the number, place, and year, both on the *Debtor* and *Creditor* ſides. At the top of each ſpace ſtands the title of the account, in large text, marked *Dr.* on the left hand page, and *Cr.* on the right; below which are inſerted the articles, to which

the

the article *To* is prefixed on the *Debtor*-ſide, and *By* on the *Creditor*-ſide. Upon the margin are recorded the dates of the articles in a column appropriated for them, and in the money-column the ſums; immediately before which ſtands a folio column, containing the number of the folio wherein the correſpondent entry is made. In accounts of goods, or any other accounts, where number, weight, or meaſure, or diſtinction of coins is conſidered; there are likewiſe inner columns, wherein theſe are particularly inſerted. For the more ready diſpatch in finding accounts in the *Leger*, it hath an alphabet, or index, wherein are written all the titles of the accounts, with the number of the folio where they ſtand. In this alphabet, the title of every account is entered under its proper initial letter; only perſons names, according to the initial letter of their ſurname.

SECT. 4. *General rules for the invention of* DEBTOR *and* CREDITOR *in the* JOURNAL, *and poſting and balancing in the* LEGER.

ART. 1. *General rules for the invention of* DEBTOR *and* CREDITOR.

1. As a merchant's name never ſtands in his own books, it is abſolutely neceſſary, that ſome term calculated to expreſs the nature of the thing ſhould repreſent it; otherwiſe the ſeveral articles, which are accountable to him for their values, would have no correſpondent *Creditor*, which is contrary to the conſtitution and nature of accountantſhip: wherefore merchants, to obviate this defect, have very properly ſubſtituted the term *Stock*, to which the ſeveral articles contained in the firſt part of the inventory are made *Debtors*; and which, in courſe, is debited to thoſe perſons in the ſecond part, to whom the merchant is due.

2. In the common occurrences of trade, the ſeveral articles in which a merchant deals, as ſugar, rum, tobacco, &c. are debited, by their identical names, as they come in; to caſh, if paid for in money; to the perſons of whom they are bought, if on time; or to the title of the goods given for them, if they are received in barter, for the quantity, and at the price ſtipulated.

3. When goods are ſold, they then become naturally *Creditors* according to their titles; whilſt caſh, the purchaſer, or ſome

ſome other ſpecies of goods, according to the conditions of ſale, become *Debtor*.

4. When any thing comes in as legacies, prizes, wagers, &c. for which nothing goes out, caſh, or the perſon who is accountable, is *Debtor*; and becauſe no perſon or thing can be in reaſon made *Creditor*, merchants have invented a term, *viz. Profit and Loſs*, which ſupplies, in this inſtance, the defect of a *Creditor*; and likewiſe of a *Debtor*, when any thing goes out without a real or perſonal equivalent.

5. When goods are ſhipped by conſignment for ſales, the factor cannot be charged with them before they reach him, and it would require too many accounts to debit the ſhip; wherefore the general title for ſuch adventures is, *Voyage or Adventure to* ——— Dr. to the different particulars embarked, the perſons of whom they were bought, or caſh, according to the circumſtances which attended the tranſactions. In the ſame manner, *Voyage from* ——— is debited for all goods ſhipped for account and riſk of the merchant, to the factor or ſhipper, who in this caſe, for the moſt part, is the ſole *Creditor*. If the goods are loſt in the voyage, the office at which inſurance was made, becomes *Dr.*; but if no inſurance was made, *Profit and Loſs* muſt be adopted; in both caſes, however, the voyage is diſcharged. On the other hand, ſhould the goods go ſafe, and the factor or conſignee adviſe of the receipt, he then becomes the genuine *Debtor*; but, for diſtinction, and to expreſs the nature of the caſe, *My account of goods* is ſuperadded to his name. In like manner, when he adviſes of the ſales, this laſt title is exchanged for another, expreſſive of the circumſtances which attended the negotiation, as *Factor my account-current*, if ſold for money; *Factor my account on time*, if on credit, or both, according to the nature of the ſales; when the debts are collected, and I am adviſed thereof, *Factor my account on time*, is diſcharged by *Factor my account-current*.

In like manner, when I act as a factor, to my conſtituent's name is always ſuperadded, according to circumſtances, *his account of goods, his account on time, his account-current*.

6. In all caſes of partnerſhip, where another manages, I have occaſion in my own books but for two accounts, *viz. Partner my account in company*, which is debited for my inputs, and *Partner my account proper*, which is debited and credited, according to the nature of the tranſaction, for all dealings I have with my partner of a private nature. When I am the manager, the company books are kept in the ſame manner as a private concern; only each partner's ſtock in company is repreſented by

Partner's

Partner's account in company, and his private tranſactions with the company by *Partner's account proper*.

7. To ſave a multiplicity of accounts in the *Leger*, all the bills I receive accepted, or indorſed to me, as well as draughts on others, may be reduced to one account, under the title of *Bills receivable*; as likewiſe all the bills I accept are contained in one ſpace, under the title of *Bills payable*. The former are debited as they come in, and credited as they are retired; the latter are credited when accepted, and debited as they are taken up.

8. In doing buſineſs with the cuſtomhouſe there will be occaſion for the titles, *Bonded duties*, *Old ſubſidy*, and *Debentures*; and in underwriting there will be occaſion for *Inſurance-account*.

ART. 2. *Rules for poſting in the* LEGER.

1. The accounts and folio of the accounts muſt be regiſtered in an index, or alphabet appointed for the purpoſe.

2. Every account of goods muſt have an inner column, in which are to be inſerted the weight, meaſure, number, &c. as they are purchaſed and ſold.

3. The date of every tranſaction muſt be inſerted in a column allotted for the purpoſe, after which the tranſaction itſelf muſt be expreſſed in the moſt conciſe and intelligible manner, commencing the narrative on the *Debtor*-ſide with *To*, and on the *Creditor*-ſide with *By*.

4. The folio of every account, when the poſt is finiſhed, muſt be entered, the *Dr.* or *Drs.* firſt, and then the *Cr.* or *Crs.* upon the margin of the *Journal*; and in the *Leger*, within the folio-column, the folio of the word after *To*, in the *Debtor*, and the folio of the word after *By* in the *Creditor*.

5. If the ſpace allotted for any account ſhould prove too little, it may be tranſpoſed to the next empty folio.

ART. 3. *General rules for balancing the* LEGER.

1. Begin with the firſt account opened in the *Leger*, and proceed regularly through them all, omitting only *Stock*, and *Profit and Loſs*, which muſt be left open to the cloſe.

2. Perſonal accounts are cloſed to or by *Balance* for the difference of their ſides, where there is neither loſs nor gain; when either of theſe appear, as in the caſe of compoſitions, exchange,

&c. they will likewiſe require to be cloſed to or by *Profit and Loſs*.

3. Accounts of goods are cloſed by *Balance* for what remains, and to or by *Profit and Loſs* for the gain or loſs on the ſales.

4. The balances in factorage commence with the account of goods, which is cloſed with the *account-current* for what the factor is in advance, or hath in his hands after deduction of charges and commiſſion, and with the *Account on time* for outſtanding debts; both which accounts are cloſed with *Balance*.

5. The balances in company-books, are the ſame as in proper trade, excepting at cloſing the books, that the ſhare of *Gain* or *Loſs* belonging to each partner is carried to his account in company.

6. When all the accounts are balanced, *Profit and Loſs* is cloſed with *Stock* for the difference, and *Stock* with *Balance*; which laſt, if the books have been properly kept, will cloſe of itſelf; which ſhall be demonſtrated when we come to treat more minutely of the ſubject.

SECT. 5. *Of the ſubſidiary books.*

To a trader, whoſe dealings are not very exenſive, and theſe only for his own account, there will be no great occaſion for any other regiſter of his daily tranſactions than the *Waſte-book*; but the merchant who deals for proper commiſſion and company account, will require, not only ſeveral *Waſte-books*, but various other books, auxiliary thereto, both to preſerve this regiſter of his tranſactions from being too much crouded, perplexed, or confuſed, and to keep the ſecrets of his private buſineſs to himſelf, which, by being promiſcuouſly entered with the affairs of others under his management, would, in caſe of any diſpute, be unavoidably expoſed; circumſtances that weigh equally ſtrong with reſpect to the other two.

The principal of the ſubſidiaries are the following.

1. *The Invoice-book*

Contains a copy, or duplicate of all accounts of merchandiſe, with their value, cuſtom, proviſion, charges, ſent by the merchant to his correſpondent, by his order, or for his own proper account; and is intended, not only to keep the *Waſte-book* from being too much crouded, but to be open to the merchant's per-

uſal upon all occaſions, without being at the trouble of ſearching through a bulky *Waſte-book* for any invoice in queſtion.

2. *Sales-book*

Contains duplicates of the accounts of ſales tranſmitted by a factor to his conſtituent, of cargoes of merchandiſe formerly conſigned, expreſſing the terms of the diſpoſal, the charges to which ſuch merchandiſes were liable, and the factor's commiſſion. This book is not only intended to reduce the bulk of the principal books, but that the merchant may be able at any time to give a tranſcript of this account in the very words it was originally tranſmitted.

3. *Letter-book*

Contains copies of all the letters of buſineſs which the merchant hath occaſion to tranſmit to his correſpondents, which ſerves to remind him of the orders he hath given, and the obligations he hath come under, that he may judge of the execution of the one, and acquit himſelf properly of the other. By the help of this book, and his books of accounts, in caſe of death, or ſome diſtant avocation, all doubts may be cleared up, and another perſon can ſee his affairs in a proper light, trace every event back to its ſource, and enter with eaſe into the ſpirit of all his affairs, which otherwiſe would be impoſſible.

4. *Bill-book*

Contains a regiſter of all the bills of exchange, which, by the correſpondents letters, the merchant is adviſed are drawn on him, and of thoſe remitted him for acceptance and payment. This book is abſolutely neceſſary not only for the merchant's regulation in point of acceptance, and making proper proviſion for what he becomes bound, but likewiſe in tendering the bills remitted him for acceptance, in preſenting them for payment when due, and taking ſuch other courſes in due time, as, for his own ſafety, the caſe may require. When a merchant is adviſed of certain bills drawn on him, he immediately enters them in this book, diſtinguiſhing thoſe he means to accept with an *A*, and

and ſuch as he will not accept with a *P*; ſo that in either caſe, when the bill is preſented, upon examining his book, he may either accept, or deſire the holder to proteſt it if he pleaſes. When a bill is drawn after ſight, the date of acceptance, not of drawing, is inſerted. The bills drawn for acceptance ſtand upon one ſide of the folio, and thoſe remitted for payment on the other. The narrative in each is filled up by means of various columns, containing the date, drawer and indorſer's names, time of payment, contents, and fate.

5. *Book of Commiſſions*

Contains all the commiſſions, orders, and advices, which a merchant receives from his correſpondents; on the margin whereof, which ſhould be left pretty large, are noted the neceſſary remarks concerning the execution, oppoſite to the articles to which they reſpectively refer.

6. *Book of Expenſes*

Contains a particular account of all the expenſes incurred by the merchant's family, his pocket, or his trade, which, at the end of every month, are carried in total to the *Waſte book*, or *Caſh-book*. This book, being a ſeparate account of all the expenſes of living, &c. ſerves to keep all the other books leſs crouded with trifling incidents. The greater and more conſiderable articles ſhould be particularly inſerted, but the ſmall articles of daily diſburſements only in totals. It muſt be allowed, however, that every thing with reſpect to the generality or particularity of this book may be arbitrary; and therefore all that is neceſſary to obſerve concerning it is, that no article of expenſe whatever ought to be omitted, and the total regularly, at ſtated periods, carried to the *Caſh-book*, or, if none is uſed, to the *Waſte book*.

7. *Caſh book*

Contains upon the left-hand page or folio, all the money that is received in payment, and upon the right-hand page fronting it, an account of all the payments made in money; the ſum-total of every month's tranſactions on each ſide of this account being reſpectively entered at once in the *Waſte-book* or *Leger*.

8. *Book of debts receivable and payable*

Contains the day on which all ſums become due, either for or againſt the merchant; ſo that, by comparing both together, he may at all times make the proper proviſion for payments, which is one of the principal objects he ought to have in view, as his credit abſolutely depends upon his punctuality in caſh-tranſactions.

9. *Book of Wares*

Is of an oblong form, and kept in order to know at all times, by inſpection, what merchandiſes are lodged in the warehouſe, what are taken out of it, and what remains on hand, in which the quantity, quality, and volume is particularly expreſſed. This book is rather uſed for convenience and diſtinctneſs, than to eaſe or abbreviate any of the general books.

10. *Book of Poſtages.*

Is a ſmall regiſter, wherein all the poſtages chargeable on the merchant's correſpondents are occaſionally entered in the reſpective ſpaces allotted for them, which are afterwards ſummed up, and the totals carried, at proper periods, to the general books.

11. *Book of Accounts-current*

Contains exact duplicates of all accounts ſent to correſpondents, in order to ſettle them in concert before balancing them in the *Leger*; and is kept in caſe new copies thereof ſhould be required.

12. *Book of Workmen.*

This book is particularly uſed by thoſe traders who have manufactures, and is kept in the way of *Dr.* and *Cr.*, there being an account for every workman that is employed. On the *Debtor*-ſide are expreſſed the materials which are given to them for manufacturing, and on the *Creditor* ſide the work which they bring home when manufactured.

13. *Ship book.*

This book is likewiſe kept in the way of *Dr.* and *Cr.*, in which an account is opened for every ſhip. On the *Debtor* ſide are charged

charged all the expenſes for victualling, wages, outfit, &c. and on the *Creditor* ſide all that the ſhip hath produced, either for freight, or otherwiſe; and at the end of the voyage the total of each is carried to the *Leger*, or, as the merchant pleaſes, previouſly to the *Waſte-book*, or *Journal*, or both.

Theſe are the books which merchants or traders make uſe of according to the extent or variety of their dealings, and differ little in point of form or direction, where the abilities are equal, in any conſiderable counting-houſe in Europe, excepting with regard to the money-column, wherein every merchant regulates himſelf according to the currency of the country where he is ſettled; for information in which I beg leave to refer to the *Article of Exchange* in the firſt volume, as I do for the forms of the different books themſelves to the ſpecimens in this.

CHAP. IV.

The particular application of Dr. *and* Cr. *to the various parts of trade.*

IN the preceding chapters I have laid down the principles of accountantſhip, in a manner ſufficiently intelligible, to thoſe who have had ſome previous practice, and will be at pains to compare with judgement the practical examples in the following ſpecimens, with the general rules in the 2d and 3d chapters; but convinced of the impropriety of truſting to the application of young people, when they have only general rules for their guide, by the experience of many years, it is hoped that this treatiſe will not be the leſs acceptable, that I now direct the practice of ſuch who have not the aſſiſtance of proper maſters, in a manner ſo particular, copious, and familiar, as to render the knowledge of accountantſhip attainable to the meaneſt capacity.

The ſeveral branches of trade in which a merchant may be concerned, may in general be reduced to theſe three.

1. Proper trade, which a merchant carries on for his own account.

2. Factorage, which he manages for the account of another.

3. Partnerſhip, which is managed by one of the company for account of the whole.

SECT. 1. *The application of* Dr. *and* Cr. *in proper trade.*

Caſe 1. To journalize the inventory.

As the inventory conſiſts of two parts, it is journaliſed at twice.

1. *Sundries*

1. *Sundries* Drs. to *Stock*, viz
The ſeveral particulars which compoſe the merchant's ſubject one after another, beginning with *Caſh*, for the ready money in the merchant's poſſeſſion.
2. *Stock* Dr. to *Sundries*, viz.
To the ſeveral perſons for the debts he is due, at the time they are payable.

Caſe 2. To journalize the varieties in buying.

1. If for ready money, *Goods* Dr. to *Caſh*, for the quantity, and at the price paid.
2 If on credit, ——— To the *Seller*, for the quantity, and at the price and time ſtipulated.
3. If a bill is indorſed for the value, To *Bills receivable*, for the accepters, &c.
4. If a bill is drawn for the value, To the *Correſpondent*, at the date, &c.
5. If only part of the value is advanced, To *Sundries*, viz. To *Caſh* in part, for the quantity, and at the price,
To *Seller* for the reſt, at the time ſtipulated.
6. If part of the value is advanced in money, a draught or an indorſed bill,
To *Sundries*, viz.
To *Caſh*, &c.
To *Correſpondent*, for my bill at the time payable, if in a draught,
To *Bills receivable*, for the accepters, if in a bill.
And, To *Seller*, &c.
7. When more than one commodity is purchaſed from the ſame perſon at one and the ſame time, *Sundries* Drs. one after another, for the quantity, and at the price ſtipulated,
To *Caſh*, if paid directly.
To *Seller*, if on time.
To *Bills receivable*, if in a bill.

But if theſe *Drs.* are to be balanced with ſeveral *Crs.*, as *Caſh*, and the *Seller*, *Bills receivable*, &c. journalize at twice, viz.
1. *Sundries* Drs. to the *Seller*, viz. the articles of purchaſe.
2. *Seller* Dr. to *Sundries*, viz. the different articles of payment.

Caſe 3. To journalize the varieties in ſelling.

1. If for ready money, *Caſh* Dr. to *Goods*, for the quantity, and at the price received.

2. If

2. If on credit, The *Buyer* —— for the quantity, and at the price and time.

3. If for an indorſed bill, or a draught, *Bills receivable*, &c.

As ſelling is only the reverſe of buying, the complex caſes will be ſufficiently plain, when compared with the foregoing.

Caſe 4. To journalize the varieties in barter.

1. If the commodity received balances that delivered, enter *Goods received* Dr. to *Goods delivered.*

Received the quantity, and at the price delivered.

2. If the value delivered exceeds that received, the difference will be made up in money, in a bill, or ſome other article of commerce, otherwiſe it muſt ſtand at the dealer's debit.

Wherefore *Sundries* Drs. to *Goods* delivered, viz. The different particulars, which even the account, or goods received for their value, and dealer for the difference.

On the other hand, if the value received exceeds that delivered, enter

Goods received Dr. to *Sundries*, viz.

To *Goods delivered*, for the quantity, and at the price ſtipulated.

To *Caſh*, if the balance is paid in money.

To *Bills receivable*, if in an indorſed bill.

To *Bills payable*, if in your own acceptance.

To *Correſpondent*, if in a draught.

To *Dealer*, if it ſtands in an open account.

3. If ſeveral articles are received, and ſeveral delivered, enter at twice, *viz.*

Dealer Dr. to *Sundries*, viz. to the articles delivered, each for the quantity, and at the price ſtipulated. And,

Sundries Drs. to *Dealer*, viz. each of the articles received for their reſpective quantities and values.

OBSERVATION.

Theſe are the caſes which generally occur in buying, ſelling, and bartering, which in many inſtances may in real practice, be conſiderably ſhortened by the judicious accountant. For inſtance, in purchaſing a cargo by commiſſion or for a ſtore abroad, it would be very tedious work to enter every article ſo purchaſed,

as

as goods bought; and then enter them again when they were ſhipped, as goods diſpoſed of: it would be obvious, in ſuch a caſe, that it would be ſufficient to give *Caſh*, or the *Sellers* credit, according to the circumſtances which attended the purchaſe. Again, if immediately upon a purchaſe, a diſpoſal of the bargain enſued, there would be no occaſion for opening an account for ſuch goods, but to adjuſt the account betwixt the ſeller and the buyer. Suppoſe, for example, I buy of *Laurence Leith* 3 pipes wine, for L. 90 at 6 months, and ſell them to *David Wemyſs* at the ſame credit for L. 100; the entry might be,

David Wemyſs Dr. to *Sundries*, L. 100.
To *Laurence Leith*, for 3 pipes wine, at 6 months, L. 90
To *Profit and Loſs*, gained on the bargain, - - 10
— 100

Again, ſuppoſe you advance L. 60 of the price, and give credit of the whole, it will be,

David Wemyſs Dr. to *Sundries*, L. 100.
To *Caſh* paid in part of 3 pipes wine ſold him, at 6 months, - - - - - L. 60
To *Laurence Leith*, at 6 months, - - 30
To *Profit and Loſs*, - - - - - 10
— 100

Thoſe who journalize and poſt only once a-month, abbreviate many things which are entered at length in the *Waſte-book*, eſpecially ſuch tranſactions as commenced and were totally finiſhed ſince their laſt poſting. This is a practice however, which, tho' I would not condemn in one who keeps his own books, yet I would by no means recommend to thoſe who clerk for others.

Caſe 4. To journalize the varieties in receiving money.

In this caſe, caſh is invariably the *Dr.*, but the *Cr.* varies according to the circumſtances.

1. If for goods immediately ſold, To *Goods*.
2. If for a debt formerly due by an open account, - - } To *the payer*.
3. - - by bill. - - To *Bills receivable*.
4. If for intereſt, exchange, a wager, &c. - - } To *Profit and Loſs*.
5. If for principal and intereſt, } To *the payer*, and *Profit and Loſs*.

6. If for a draught with exchange, } To *Correſpondent and Profit and Loſs.*
7. If it is a bounty, a drawback, a legacy, or any thing not formerly charged, enter } To *Profit and Loſs.*
8. If borrowed on bond, or bill, To *Bills payable.*

OBSERVATIONS.

1. When you give in a bill to be diſcounted, and receive the neat ſum after deduction of the intereſt, as the bill was formerly charged with the full contents, the entry muſt be made,

Sundries Drs. to *Bills receivable.*
Caſh, for the ſum received.
Profit and Loſs, for the diſcount.

2. When one who bought goods at credit, pays his account before the time ſtipulated, diſcount is generally allowed for prompt payment; in which caſe as before,

Sundries Drs. to the *Payer*, viz. *Caſh,* and *Profit and Loſs.*

3. In receiving rents of houſes, lands, &c. freight of ſhips, premium of inſurance, &c. if no previous *Dr.* for ſuch rent, freight, premium, &c. appears in your books, enter *Caſh* Dr. to *Houſe—Eſtate—Ship—Inſurance-account*, according to the circumſtances, &c.

4. In borrowing money upon bottomry, a method ſometimes practiſed at London, it will anſwer the ſame end to debit *Caſh* to the *Lender*, mentioning the conditions, as in the various other ways which have been invented by authors, to perplex the unexperienced in this *important branch*; and when it is paid with the ſtipulated intereſt, debit *Sundries* to *Caſh*, viz. *the Lender*, for principal, and *Profit and Loſs*, for the intereſt.

Caſe 5. To journalize the varieties in paying money.

In this caſe, *Caſh* muſt invariably be the *Cr.* and the *Drs.* may eaſily be made out from the conditions upon which the money is paid; and the more readily, as every entry in this caſe is juſt the reverſe of ſome one of the preceding, and therefore it would be entirely needleſs to be more particular.

Caſe 6. To journalize the caſes of inſuring, and being inſured.

1. If you underwrite a policy for a certain ſum, enter *Caſh*; if you receive the premium, *the broker's office*; if it is payable

at a certain time, mentioning particularly the name of the ſhip, the ſum underwrote, and every other circumſtance which relates to the tranſaction, Dr. to *Inſurance-account*.

2. If the ſhip goes ſafe, there is no other entry but what occurs from the receipt of the premium; but if the ſhip is loſt, and you repair that loſs in money, enter, *Inſurance-account* Dr. to *Caſh*, for the ſum ſettled on.

But if you grant a bill at 3 months, or any other period, *Bills payable* will be the *Cr.*

3. When you are inſured, *Voyage* will be Dr. to *Caſh*, or the broker's office, for the premium, mentioning the ſum inſured, &c.

4. If no damage is received, there is occaſion for no other entry excepting what may occur from the payment of the premium; but if the ſhip is damaged, or loſt, enter, *The Broker's office* Dr. to *Voyage*, for the ſum inſured.

5. When you ſettle the loſs, enter *Sundries* Dr. to the *Broker's office*; *Profit and Loſs*, for the diſcount; and *Caſh*, or *Bills receivable*, according to the circumſtances, for the ſhort recovery.

Caſe 7. To journalize the caſes in drawing and remitting.

1. When you draw on your correſpondent at *Par*, enter *Caſh*; if you receive money, *Bills receivable*; if a bill payable ſome time thereafter, or the perſon who is liable for the contents, Dr. to your *Correſpondent*, at the time, and for the ſum drawn.

2. If you are allowed exchange, enter *Caſh*, or whatever elſe, by the circumſtances of the tranſaction, is chargeable, Dr. to *Sundries*, viz. to *Correſpondent*, for the contents, and *Profit and Loſs*, or *Exchange-account*, for the exchange.

Note 1. In real buſineſs of this nature, there is no occaſion for entering tranſactions of this kind into the *Waſte-book* or *Journal*; ſince the entry can be as eaſily made, and as ſufficiently expreſſed in the *Leger* at once; nor is it even neceſſary to enter the exchange received for your draughts, or paid for your remittances, in any other account than your correſpondent's, till the balance of the books, when the column which was allotted on each ſide for the exchanges is balanced, and what appears either loſt or gained, carried at once to *Profit and Loſs*.

3. When you remit at *Par*, enter *Correſpondent* Dr. to *Caſh*, or to whatever elſe the remittance ſtands indebted; but if you pay exchange, *Sundries* Drs. to *Caſh*, &c.

Note

Note 2. If any of your draughts or remittances ſhould return with proteſt, &c. more varieties would occur; but they are ſo eaſy, that it would be unneceſſary to mention them here, and the more eſpecially, as they are ſufficiently exemplified in the ſpecimens.

4. When you act as correſpondent, the draughts made on you, and remittances you receive, are beſt entered into the *Leger* from the *Bill-book*, when the fate of both is known; that is, when you pay your correſpondent's draughts, and are in caſh for his remittances, which ſhall be particularly explained, when we come to treat of the *Leger*, and exemplified in the ſpecimens.

Caſe 8. To journalize the varieties in ſhipping of goods to a factor.

In all caſes of this kind, *Voyage to——per* ſuch a ſhip is *Dr.* but the *Crs.* vary according to the circumſtances.

1. If the goods have been already entered in your books which you ſhip on board the *Molly*, for *St. Kitts*, for inſtance:

Voyage to St. Kitts, per the *Molly*, Dr. to *Sundries.*
To *Goods ſpecifically*, for their reſpective quantity and value,
To *Caſh*, for what charges you pay,
To *the Creditor*, for any charges due.

2. If the cargo is bought of *Sundries* for caſh, *Caſh* will be the ſole *Cr.*
3. If the cargo is bought of *Sundries*, part for money, and part on credit, *Caſh* and the *Sellers* will be the *Crs*
4. If the cargo is made up, partly from your own ware-houſe, partly of goods bought on credit, and partly for ready money, the *Crs.* will be *Goods*, *Sellers*, and *Caſh.*

Note 1. Whatever varieties may occur in this caſe, will be eaſily made out from the foregoing.

2. Some inſtead of voyage, &c. debit the factor immediately, others the inſurance-office where the cargo is inſured, but neither of theſe methods can be with propriety recommended.

Caſe 9. To journalize the varieties of the firſt advice from the factor.

In this caſe the voyage muſt always be diſcharged for the

amount with which it was debited, but the manner varies according to the nature of the advice.

1. If the firſt advice contain an account of ſales for ready money enter, *Factor my account current* Dr. for neat proceeds at once.
2. If it contains an account of ſales on time, enter, *Factor my account on time.*
3. If it contains an account of ſales for part money, part time, enter, *Sundries*, viz. *Factor my account-current*; and, *Ditto my account on time.*
4. If it contains an account of ſales of only part of the cargo, enter, *Sundries*, *Factor my account-current*, for the amount, if for ready money;
   Ditto my account on time, if ſold on credit; and,
   Ditto my account of goods, for the goods on hand.
5. If it contains only an account of the ſhip's arrival, and receipt of the cargo, enter, *Factor my account of goods.*

Note 1. When there is but one kind of goods, as linen, checks, &c. the title is, *Factor my account of linen, checks*, &c. inſtead of *goods.*

2. If the goods are ſent to your own ſtore and ſupercargo, the *ſtore* is debited, inſtead of *my account of goods.*

Caſe 10. To journalize the varieties of the ſecond advice.

The entries in this caſe vary according to the nature of the firſt advice; for whatever was then charged, muſt now be diſcharged.

1. If the factor formerly adviſed, that the goods were received, but not ſold, there will ariſe three varieties in the ſecond advice.
   1. That the goods received are now ſold, in whole or in part, for ready money; in which caſe, *Factor my account-current is* Dr. to *ditto my account of goods.*
   3. That the goods are ſold for part money, and part on time; in which caſe, *Sundries*, viz. *Factor my account-current*, and *ditto my account on time*, Drs. to *ditto my account on goods.*

2. If the factor formerly adviſed, that the goods were ſold on time, there will ariſe two varieties in the ſecond advice.
   1. That he hath received payment of the debts outſtanding, without abatement; in which caſe, *Factor my account-current* Dr. to *ditto my account on time.*

2. That

2. That in recovering payment he was obliged to allow abatement for bad debts, complaints of the goods, *&c.* in which caſe, *Factor my account-current*, and *Profit and Loſs*, muſt balance the *account on time*.

Caſe 11. To journalize the varieties when returns are made by the factor.

1. If returns are made in goods directly to yourſelf, and you receive advice thereof before the ſhip arrives, enter, *Voyage from*——Dr. to *Factor*, &c. unleſs your factor had ſent no previous advice of the fate of the voyage outward, when the voyage outward falls now to be diſcharged.
2. If the arrival of the ſhip brings the advice with the invoice, *Goods received* may be entered at once Dr. to *Sundries*, viz. to *Factor*, &c. for their coſt and charges at the port where they were ſhipped, and to *Caſh*, for freight, duty, and other charges paid here, or to any other perſon or thing, as correſponds beſt with the circumſtances.
3. If the goods are ſhipped by your order to your factor, at ſome other port, ſomething expreſſive thereof muſt be included in the title, as *Voyage from Philadelphia to St. Kitts*, &c.
4. If you are remitted directly in bills of exchange, *Caſh*, *Bills receivable*, or *Correſpondent* is Dr. according as you convert it immediately, retain it after acceptance till payment, or remit it for acceptance and payment to your correſpondent elſewhere.

Note, There is no difference in the *Journal-entry*, whether your factor is poſſeſſed of your effects, or your order; only when he ſhips off goods for your account, *Factor my account-current* is always Cr.

OBSERVATIONS.

1. Though in this and the two preceding caſes I have minutely deſcribed the entries that may be made upon the different advices that may be received from a factor, in conſequence of an adventure, to open to the young accountant the different links by which the beginning and end of an account of this kind may be connected, yet I would be far from recommending the method to practice. It is always to be ſuppoſed, that letters of advice are carefully preſerved, and theſe will be good enough vouchers that

that the goods were duly delivered to your factor, although no entry thereof be made in your books till he tranſmit the account of ſales; when the *account-current*, or *account on time*, is debited at once, or perhaps both, according to circumſtances, which will cut off the uſe of the account of goods, and ſave a great deal of writing, which in the former method is unavoidable. There are ſome who even abridge this laſt method, by omitting every intermediate account, and balancing the voyage by the factor's returns only.

2. Thoſe who conſign only to their own ſtores, generally debit the *Store*, and not *Voyage*, when the goods are ſhipped off; and as it is impracticable to keep a diſtinct account of the ſales of every cargo by itſelf, the *ſupercargo my account-current* gets credit for all remittances made, whether in goods or bills; and when an abſtract of the books is tranſmitted, which is generally once a-year at ſome particular period, the *Store* is then credited for the money received, and the outſtanding debts.

Caſe 12. To journalize tranſactions with the cuſtomhouſe.

1. For duties at importation, enter,

Goods imported Dr. { To *Caſh*, if the duties are all paid down, / To *Cuſtomhouſe-bonds*, if ſecured, / To both ſpecifically, if partly paid down, and partly ſecured.

2. For drawbacks at exportation, enter,
Caſh, *Cuſtomhouſe-bonds*, or both, according to the circumcumſtances, Drs. to *Goods exported*.

3. For bounties and exciſe, enter,
Caſh, or *Cuſtomhouſe-debentures*, according to the circumſtances, Dr. to *Voyage*, &c.

Note, Inſtead of *Cuſtomhouſe bonds*, ſome uſe the title *Bonded Duties*.

Caſe 13. To journalize the varieties in bankruptcy.

1. If the failure be total, enter at once, *Profit and Loſs* Dr. to the *Bankrupt*.
2. If he compounds, enter, *Sundries*, viz. *Caſh*, *Bills receivable*, *Goods*, *Cautioner*, or whatever elſe becomes accountable for the compoſition, and *Profit and Loſs*, Dr. to the *Bankrupt*.

3. If

3. If at any time after he ſhould voluntarily pay up the abatement, enter *Caſh* Dr. to *Profit and Loſs*.

SECT. 2. *The application of* Dr. *and* Cr. *in factorage.*

Caſe 1. When you receive your employer's goods, enter, *Conſtituent his account of goods* per the ſhip's name Dr. to *Caſh*, or whatever elſe ought to be credited, for freight, duty, porterage, lighterage, *&c.*

Caſe 2. In diſpoſing of your employer's goods.

1. If you take them all, or any part of them, to yourſelf at the current price, or barter them for others which you take to yourſelf, enter the goods brought into your warehouſe Dr. or Drs. to *employer's account of goods.*
2. If you make ſales for ready money, enter, *Caſh* Dr. to *his account of goods.*
3. If you make ſales on time, enter, *Purchaſer* Dr. to *his account of goods.*
4. When all the goods are ſold, charge, *Employer his account of goods* Dr. to *Caſh*, for all charges, as warehouſe rent, poſtages, or other incidents, not yet booked; and to *Profit and Loſs*, for your commiſſion: if the warehouſe was your own, *Profit and Loſs* is likewiſe Cr. in that caſe; and if any charges are on the goods not yet paid, the perſon to whom ſuch debt is due is the Cr.; after which balance the *account of goods* with the *account-current*, and tranſmit an account of ſales to your employer. The outſtanding debts which you afterwards collect, are entered as in *proper trade*; and, by comparing the *Leger*-accounts with the account of ſales, the money recovered, and date of recovery, can be eaſily evinced. Or debit *Caſh* on account of your employer, as payments come in.
5. If in recovering outſtanding debts you make abatements, debit the *account-current* for ſuch abatements.

Caſe 3. When you make returns in goods.

1. The Dr. is always *Employer's account-current*, the real and perſonal Crs. the ſame as when you ſhip goods for your own account, and *Profit and Loſs* for your commiſſion.
2. If you are allowed diſcount, or get bounty or drawbacks of any kind, the property whereof is your employer's, his *account-current* is always credited.

Caſe

Caſe 4. When you make returns in bills.

1. By remitting a bill to your employer, enter,

Employer's account-current Dr. { To *Caſh*, if paid for in money, To the *perſonal Creditor*, if received in payment of a debt, or borrowed money

2. If you accept a bill drawn by your conſtituent, enter, *Conſtituent's account-current* Dr. to *Bills payable*, which laſt is debited to *Caſh* as you make payment.

OBSERVATION.

There are other methods of entering the diſpoſal of conſignments, and the recovery of debts ariſing therefrom, in books along with private buſineſs, ſuch as theſe following

1. When the goods are all diſpoſed of, the account is balanced by charging it Dr. to *Caſh*, or the perſons to whom it is indebted, for all charges not yet booked, to *Profit and Loſs*, for your commiſſion, to the *employer's account on time*, for outſtanding debts, and to *his account-current*, for what of his money may be in your hands after deduction of charges; but if you have not received enough to balance the charges, the account is credited by *his account-current* for the difference: after which, as you collect the debts, there will be a ſecond entry upon every payment made, *viz. Conſtituent's account on time* Dr. to *his account-current*. This method requires more writing, but is very diſtinct.

2. As the goods are diſpoſed of on credit, the ſum is left ſhort extended, and the account of goods left open till the debts are collected, or payment diſpaired of, and as payments come in, the ſum is extend. After all, the account is balanced with the *account-current*.

3. By the help of the *Sales book*, theſe accounts may likewiſe be kept without entering any other account in the *Leger* but the *account-current*, eſpecially in ſmall conſignments; thus: Turn the *Sales-book* into a folio-form; upon the Dr.-ſide of which enter the goods conſigned, charging *Employer's account-current* in the *Leger*, with all charges on them, and crediting the ſame account with all ready-money ſales; write down on the Cr.-ſide of the *Sales-book* the diſpoſal of the goods, but let thoſe put off on credit be ſhort extended till payment, when the ſums are carried to the money-column there, and to the Cr.-ſide of the *account-current*.

When a merchant deals largely in this branch with ſtated employers, he will find his account in having books for the purpoſe, from which what relates to himſelf is carried into his own books before balancing.

SECT. 3. *The application of* Dr. *and* Cr. *to company accounts.*

Company-accounts are of three kinds.

1. Thoſe which a partner hath occaſion to keep in his own books, relative to his connection as a partner only.
2. Thoſe which relate to ſimple adventures, and may be kept in the manager's private books, along with the accounts of his other buſineſs.
3. Thoſe of a fixed company, which the manager keeps in books appropriated for that purpoſe.

Caſe 1. The entries which a partner hath occaſion to make, when another manages the concern.

1. When you give in your ſhare of capital, enter, *Manager my account in company*, or *concern with* ——— Dr. to *Caſh*, if you pay in money; to *bills payable*, if you grant a bill; to *bills receivable*, if you indorſe a bill, or aſſign a bond; to *goods*, if you give in goods, &c.
2. When you deal with the manager in other matters, he is debited and credited as any other diſtinct perſon; only, for diſtinction, *my account-proper* is adjected to his name.
3. If the company is fixed, the buſineſs is carried on till the balance of the books, without any returns on the part of the manager; unleſs the company's funds be ſuperiour to their trade, which is ſeldom the caſe; but, upon the ſuppoſition of a dividend of the profits, enter, *Caſh* Dr. to *manager my account in company*.
4. If a ſtate of the accounts is laid before the company, each partner, in his own books, debits *his account in company*, for his ſhare of gain, *to Profit and Loſs*; but in caſe of loſs ariſing from that year's management, he debits *Profit and Loſs* to *his account in company*, for his ſhare thereof.
5. If the partnerſhip terminates with the fate of an adventure, or the ſale of one or a few articles, you enter, *Caſh*, *Goods*, *Bills*, &c. according to the circumſtances, Dr. to *manager my account in company*, as he makes returns.
6. In like manner, when a fixed company diſſolves, and you, as a partner, receive your dividend of the ſubject, enter

Cash, *Debts payable*, *Goods*, &c. according to the circumstances, Dr. to *Manager my account in company*.

More varieties might be supposed in this case; but if the preceding sections have been properly attended to, there will be no occasion for greater particularity here.

Case 2. The entries which a manager hath occasion to make when he keeps the accounts of a company-adventure in his own books.

1. When goods are brought into company, enter *Goods in company with*, &c. Dr. to *Sundries*.

   To *each partner's account in company*, for what he brought in, or purchased on his own credit;
   To *Cash*, *goods*, or *Seller*, for what you bring in, or purchase on your own credit; and,
   To the *Sellers*, for goods purchased on the company's credit.

2. This account is likewise debited for all abatements made to debtors, interest of money, commission, premiums of insurance, charges of management, &c.; and is credited for all abatements allowed to the company, and in general, every *extra* profit whatever.
3. In receiving or making payments on account of the company, the entries in all other respects, but those mentioned in the last case, are the same as in proper trade.
4. The same varieties which occur in the disposal of goods proper, may likewise occur in the sale of the company's goods, and the entries are respectively the same.
5. In admitting a new partner, charge *Cash*, or whatever you receive, Dr. to such *partner's account in company*, for his neat share of the capital.
6. In case of private dealings with the partners, there will be occasion for *partner's account proper*.
7. In cases of consignments and returns, the entries are the same as in proper trade.
8. When the company dissolves, either by dividing the goods that remain unsold, the cash, and debts due to the company; or after the goods have been disposed of, by dividing, at certain periods, the money arising from the sales;

ſales; charge *Partner's account in company* Dr. to *what he receives.*

OBSERVATION.

When there are only two concerned for a ſmall adventure, the accounts of it may be kept in the manager's books without perplexity or confuſion; but however practicable it may be for a manager to interſperſe the accounts of a company with his own, it is certainly very improper, as he cannot lay a ſtate before the company without expoſing his own affairs, or tranſcribing the accounts into other books; the firſt of which is a very dangerous alternative, and the laſt a very troubleſome one: ſo that I ſuppoſe, excepting in very few inſtances, it hath never had the ſanction of a judicious practice, and therefore does not fall to be recommended here; although I have given directions for the entries, and will illuſtrate them by proper examples.

Caſe. 3. The entries in company-accounts, kept in books appropriated for the tranſactions relative to the company only.

1. When the company is fixed, and the particular ſhare of the capital to be advanced by each partner aſcertained, it will not be improper to open each of the company books, with a title, expreſſing the terms of the contract in minature; which will ſave, in ſome of the general titles of the accounts, a repetition of the company's names. The *Waſte-book* ought to commence with an abſtract of the terms agreed on, which is all the contract that ſome companies make uſe of; only, that this narrative in the *Waſte-book* is ſigned by each partner. Every company ought to be denominated by ſome particular firm, as the manager's name, the name of ſome other partner and company; and this firm or deſignation is not only applied to the general titles of the accounts, but to the ſubſcription of letters, and every other deed that reſpects the company.

Hence, to journalize the commencement of the copartnery.

1. If each partner pay in his ſhare of capital in money.

Caſh in company Dr. to *Stock in company.*
2dly, *Stock in company* Dr. to *Sundries*;

To *each Partner his account in company* $\frac{1}{4}$, $\frac{1}{3}$, or $\frac{1}{2}$, according to his ſhare.

2. If the company advance only part of the capital in money, and give bills for the remainder; enter

Sundries Drs to *Stock in company*;
Caſh, for the ſum advanced,
Bills Receivable, for the bills.
2dly, *Stock* Dr. to *Sundries*, as before.

3. If part of the capital is only advanced in money, and goods taken up at the company's credit for the reſt, enter

Sundries Drs to *Stock in company*;
Caſh, for the ſum advanced,
Goods, for their value ſpecifically.
2dly, *Stock in company* Dr. to *Sundries*;
To *each Partner's account in company*, for the ſum reſpectively advanced.
To *each perſon of whom the goods were bought*, for the amount of his account.

4. In after dealings betwixt the company and any of the partners, the entries are the ſame as in dealings with other perſons in ſimilar circumſtances; only that, for diſtinction, it may not be improper to add in the title, *his account proper*, or *his particular account*, immediately after his name. The *account in company*, when the ſhare of capital is paid up, requires no new entry, unleſs the company think proper to increaſe or diminiſh their capital; and that too may be done, without affecting the company-accounts, by means of their accounts proper.

5. In admitting a new partner.——As in this caſe a new contract muſt be preſuppoſed, unleſs the new partner comes in for a ſhare with ſome one of the partners, which can make no alteration in the company-books; I would adviſe, that the old books ſhould be balanced, and new ones commenced, agreeable to the alteration which the new partner muſt neceſſarily occaſion: for though a man may underſtand well enough his own method of keeping accounts, with reſpect to what concerns himſelf; every thing in the books of a company muſt be ſo expreſſive, accurate, and diſtinct, as to admit of no dubiety whatever.

6. Every other entry in the company's book is made exactly as in proper trade, without the leaſt variation whatever; ſo that unleſs

unleſs the rules in the preceding ſections were repeated here, nothing on this ſubject can with any degree of propriety be added.

CHAP. V.

The method of raiſing accounts, poſting, tranſpoſing, examining, correcting, and balancing the LEGER.

SECT. I. *The method of raiſing accounts in the* LEGER.

1. *Perſonal accounts*

ARE titled with their names and places of abode only, excepting in partnerſhip, where each partner is diſtinguiſhed by *his account proper*; in foreign trade, where your factor is diſtinguiſhed by *my account current, on time*, &c.; and your conſtituent by *his account current, on time*, &c.; and in an exchange-trade, where the correſpondent is diſtinguiſhed by *my account of exchange*, or *my account of bills*. In foreign trade and exchange, there will be occaſion for extraordinary money-columns, wherein the currency, and the premiums paid and received, may be inſerted unleſs a particular account for exchange be raiſed in the *Leger*.

2. *Accounts of goods*

Are titled ſpecifically according to their names, without any addition, excepting *goods in company*, when the accounts are kept in your own *Leger*, in which caſe *in company with*, &c. is always ſuperadded. In accounts of goods, for one or more inner columns, wherein the quantity, number, or denomination may be inſerted.

3. *Bills receivable*, and *Bills payable*.

Theſe accounts are opened in the *Leger*, to ſave it from being crouded with a multiplicity of accounts, and to exhibit at one view, when and by whom bills are payable to you, and when and to whom they are payable by you; for which two inner columns ſeem abſolutely neceſſary; one wherein the accepter on the one hand, and the drawer on the other, and another wherein the date of payment, ſhould be inſerted.

4. *Inſurance-*

4. *Insurance-account.*

This account requires likewise various columns, one for the ship and port whither she is bound, one for the insured's name, and another for the sum insured.

The titles of all accounts may be easily made out from the *Journal*, where the Drs. and Crs. are denominated in every respect, as they are titled in the *Leger*; and it will be easy to discover, how far additional columns render the account more distinct or explicit.

Sect. 2. *The method of posting in the* Leger.

1. Having titled, or opened all the accounts in the inventory, in the *Leger*, insert each account in the alphabet or index, under its proper letter; only personal accounts, or accounts beginning with persons names, under the first letter of their surname, and the folio in which each account stands in the *Leger*, in the column allotted for folio-numbers; then post the first part of the inventory, by entering on the Dr.-side of each account, *To the Cr.* which in this instance is *Stock*; and complete the narrative, by giving a reason for the entry in terms as concise and explicit as possible, filling up the inner columns when necessary, and the folio-column with the folio-number of the creditor; and lastly, carrying the particular sum for which the account is debited, to the money-column.

When all the Drs. are thus entered, mark the number of their respective folio's on the margin of the journal, in a line with the particular Dr. to which the folio refers, and shut up that part of the post, by drawing a line immediately below the numbers now marked; and lastly, upon the Cr.-side of the Cr. which in this instance is *Stock*, enter, *By the Dr.* viz. *Sundries*, for my general subject. But as *Sundries*, which in this case is the opposite part of the account, refers to several accounts; there is nothing inserted in the folio-column, but the whole sum for which *Stock* stands Cr. carried to the money-column; and immediately below the line formerly drawn on the margin of the *Journal*, insert the number of the folio in which *Stock* is entered in the *Leger*, and the post is completed.

2. Post the second part of the inventory, by entering on the Dr.-side of *Stock*, as *Stock* here is Dr. to *Sundries*, To *Sundries*, for the debts I owe: and as *Sundries* respect several Crs. omit the folio-column, and carry out the sum for

which *Stock* is debited to the money-column, and mark the folio of *Stock* on the margin of the *Journal*, with a ſmall line below it, as before, under the Drs. in the firſt part; then turn to the account in the *Leger* of the firſt Cr. and on the credit-ſide, enter, *By Stock, per account*, or whatever elſe is the ground of debt; inſert the folio of *Stock* in the folio-column, and the particular ſum due to that Cr. in the money-column: proceed thus through each of them as they lie in the *Journal*, till the whole be completed, and mark their reſpective referring numbers in the margin of the *Journal* immediately below the line, and oppoſite to, or in a line with each particular Cr.

3. In poſting after occurrences follow the order of the *Journal*; that is, beginning with the firſt *Journal poſt*, allow the firſt ſucceeding ſpace in the *Leger* for the Dr. of it, the next for the Cr. and the third for the Dr. of the following poſt; if the ſame accounts have not been already opened in the *Leger*, which is immediately diſcoverable from the index, where all accounts ought to be entered as ſoon as they are opened; and proceed in the ſame manner till the *Journal* be totally tranſported to the *Leger*.

SECT. 3. *The method of tranſpoſing accounts in the* LEGER.

When the ſpace allotted for any account proves too little, in either Dr. or Cr. ſide, or both, the account may be tranſpoſed to a new folio, in the following manner.

1. *Accounts which have no inner columns.*

Make the new account Dr. to the old, if the Dr.-ſide of the old be heavieſt; or charge the old account Dr. to the new, if the Cr.-ſide be heavieſt; and the difference betwixt the ſides will only appear in the new account.

2. *Accounts which have inner columns.*

1. In an *account of goods*, charge the new account Dr. to the old, for the total of the Dr.-ſide, quantity, and value; and make the old account Dr. to the new, for the quantity and value, on the credit-ſide; hence will the old account be evened, and in the new account be exhibited the ſame ſums and quantities on its Dr. and Cr. ſides, that the old did before it was tranſpoſed.

2. In *Bills receivable*, make the new account Dr. to the old, for

for all the outſtanding bills at the dates payable reſpectively, and the old account Cr. by the new, for the outſtanding bills in one line.

3. In *Bills receivable*, make the new account Cr. by the old, for all the bills unretired at the dates they are payable reſpectively, and charge the old account Dr. to the new, for the difference in one line.

SECT. 4. *The method of examining the books.*

Accuracy and correctneſs in filling up the books is abſolutely neceſſary; but the greateſt experience, and the beſt practice, cannot upon all occaſions be ſufficient ſecurity againſt miſtakes. But as it would be equally ſuperfluous to examine the books when there was no certainty of eſcapes, or to balance them, without ſome reaſon to conclude they have been exactly filled up; it will not be improper to ſhow, in the firſt place, how the truth of the ſeveral entries in the different books may be proved, without touching the accounts themſelves. Add up all the money on the Dr.-ſides throughout the whole *Leger*, into one ſum; and all on the Cr.-ſides into another; if both totals comes alike, the poſting is certainly exact; for as every entry in the *Leger* is double, no account is ever charged *Dr.* but ſome other is, or ought to be credited with the ſame ſum: hence, there muſt be as many *Crs.* as there are *Drs.*; and therefore, if the *Journal* entries have been fairly made, the additions juſt, and the accounts properly poſted, both ſides muſt exactly agree. But if, upon making this trial-balance, there ſhould be a difference in the totals, ſome miſtake hath been committed; but as it rarely happens, that the accountant can at once diſcover in which book it lies, it is beſt to begin the examination with,

1. The *Waſte-book*, as there is none prior to it by which it can be tried. If the error is in point of fact, it can only be diſcovered by a careful peruſal, and comparing the tranſactions with the correſpondence, invoices, &c. to which they refer. It is more likely however, if the miſtake lies in the *Waſte-book*, that it will be found in the calculations or additions in complex tranſactions. If nothing to the purpoſe is found here, or at leaſt equivalent to the difference in the totals, the inquiry muſt next be carried to the *Journal*.

2. In examining the *Journal*, compare each poſt one after another, from beginning to end, with its correſpondent entry in the *Waſte-book*, diſtinguiſhing each correſpondent entry in both as you go along. Conſider whether the ſums have been

been juſtly tranſported, the proper *Drs.* and *Crs.* aſcertained, and the reaſon of the entry fairly narrated; and if all theſe are found juſt, the laſt reſource is in the *Leger*.

3. In examining the *Leger*, firſt compare it with the *Journal*, in the ſame manner as it was at firſt poſted, pricking or dotting the referring figures in the margin of the *Journal* as you go along till the whole be compared: and if the miſtake in queſtion ſhould eſcape this ſcrutiny, which can ſcarcely be imagined, if it was made with proper care and attention there is only one other check; and that is, by comparing every *Dr.* in the *Leger* with its correſpondent *Cr.* as the referring figures in the folio columns direct, which muſt likewiſe be pricked or pointed as you compare. When this laſt taſk is performed, if the neceſſary corrections bring the totals to a balance, the books may be preſumed to be right; but if that is not the caſe, there is ſtill ſome latent error, which nothing but a more careful research, in the manner we have mentioned, can poſſibly diſcover.

SECT. 5. *The method of correcting errors.*

1. *In the Waſte-book or Journal.*

The errors in the *Waſte-book* and *Journal* are of ſix kinds, and corrected as follows.

1. A whole poſt may be omitted; which is corrected, or the defect ſupplied, by writing it in a different place, with a reference to it from its proper place.

2. A few words may be omitted; which may be filled up or ſupplied, by interlining them, or writing them on the margin.

3. A whole poſt may be repeated; which may be corrected by cancelling, or croſſing the ſuperfluous poſt with two lines interſecting each other.

4. If a word is repeated, or a ſentence, cancel what is ſuperfluous.

5. If there is a miſnomer or wrong figure, carry it right, by ſome referring mark, to the foot of the page, without cancelling.

6. If the ſum in any addition is wrong, cancel the falſe ſum, and mark it right, in the neareſt convenient place to the falſe ſum.

Note, Any error immediately diſcovered upon committing it, may be corrected by adding, *I ſay*, and begin anew.

2. *In the Leger.*

Errors in the *Leger* are of four kinds.

1. If a *Dr.* or *Cr.* is omitted, ſupply that defect, by entering it in its proper account.

2. If the *Dr.* or *Cr.* is charged too much, make the oppoſite ſide Dr. to, or Cr. by *error*, for the exceſs.

3. If a *Dr.* or *Cr.* is charged with too little, charge it again Dr. to, or Cr. by its correſpondent account, for the deficiency.

4. If the *Dr.* and *Cr.* are both entered on the ſame ſide, adjuſt it, by making the oppoſite ſide Dr. to, or Cr. by *error*, for the ſum of the article miſplaced; and then enter the article in its proper place; by which means the miſtake will be balanced, and the account properly ſtated.

OBSERVATION.

Were merchants to admit of erafings or total cancellings in their books, it would be impoſſible to trace fraud with any degree of certainty; but when every thing ſtands fair and naked as it happened, it would be impoſſible, without a long premeditation, to contrive or carry on a deſigned fraud: and it would be difficult, even in that caſe, to give a falſe account, in all its circumſtances, the colour of a true one, even if it could be ſuppoſed, that a man would voluntarily form a deſign of throwing up his credit by becoming bankrupt, and impoſing on his creditors by an account of loſſes which he never ſuſtained. It is therefore to avoid inconveniencies which might ariſe from erafing or cancelling totally any thing in the books, that practices of that kind are prohibited by law, and diſcountenanced by merchants.

SECT. 6. *The method of balancing the* LEGER.

Merchants generally, at ſome fixed period, once in the year, balance or cloſe the *Leger*, not only becauſe the ſpaces allotted for the accounts may be for the moſt part full, but likewiſe to ſhow the merchant a true ſtate of his affairs, and what increaſe or diminution his capital hath ſuffered by laſt year's tranſactions. In balancing the *Leger*, there are only two principal accounts to which the difference of the ſides of any account can be carried, *viz. Balance*, and *Profit and Loſs*; the firſt of which contains, on the Dr.-ſide, the ready money which the merchant hath by him, the debts due to him, and the effects on hand, or in the hands of factors

factors unaccounted for, with every thing elſe, which he finds, from the face of the accounts, he hath a right to conſider as a part of his general ſubject. The ſame account contains an enumeration of the debts, which, from the accounts in his books, appear in reaſon to be chargeable againſt him; and the difference betwixt the one and the other conſtitute what is called his *neat ſtock*. The laſt mentioned account, *Profit and Loſs*, contains, upon the credit-ſide, all the gain made upon the different articles of his trade, diſcovered by comparing the coſt with the ſales; and the Dr.-ſide contains the different loſſes he hath ſuſtained: ſo that the balance or difference of the ſides of this account, is the neat gain or loſs made ſince laſt balance. In order to render this part of the buſineſs of an accountant as plain and intelligible as poſſible, I ſhall, 1*ſt*, ſhow what are the balances in proper trade. 2*dly*, What are the balances in factorage. 3*dly*, What are the balances in company-accounts. And, *laſtly*, how the balances are collected, the books finiſhed, and new ones raiſed therefrom.

ART. I. *The balances in proper trade.*

1. *Caſh* contains upon the Dr.-ſide, the ready money which the merchant had when his books were laſt begun, together with all that he hath received ſince that time, upon any conſideration whatever; and it contains upon the credit-ſide all the money he hath given out: ſo that if there is any difference in the totals, it muſt be the ready money the merchant hath by him; and therefore the account is cloſed by *Balance*, for ſaid difference, which is carried to the money-column, and the folio of balance inſerted in the folio-column, after which the account is cloſed.

2. *Perſonal accounts*, if they have no inner-column, contain, upon the Dr.-ſide, the debts contracted by them to the merchant, or the payments made by the merchant to them; and, on the Cr.-ſide, the debts contracted by the merchant to them, or their payments to him: wherefore, if the Dr.-ſide is heavieſt, the difference is a debt due to the merchant; and if the Cr.-ſide is heavieſt, the difference is a debt due by the merchant to the dealer; conſequently, the account muſt be balanced, to or by *balance*, for the difference.

If the account hath an inner-column for exchange, the difference of the ſides will be a loſs or gain; and therefore that column is cloſed to or by *Profit and Loſs*, for the difference.

3. *Accounts of goods* contain, upon the Dr.-ſide, the coſt and charges of the article they reſpectively repreſent; and, on the Cr. ſide, the ſales or diſpoſal thereof, which may be in whole or in part. Hence ariſe the following varieties.——1. If none of the goods are diſpoſed of, it is cloſed by being credited by *Balance*, at the price, and for the quantity on the Dr.-ſide.—2. If they are all diſpoſed of, the difference of the ſides, if any, muſt be a gain or a loſs made on the ſales; and the account is cloſed to or by *Profit and Loſs*, for the difference.—3. If only part of them are diſpoſed of, even the quantity-columns, by crediting the account by *Balance*, at prime coſt, for the quantity on hand, and the money-columns, to or by *Profit and Loſs*, for the difference of its ſides.

4. *Houſehold Furniture*, *Jewels*, &c. contain, on the Dr.-ſide, an account of what they coſt, or are valued at; and are balanced by *Balance*, for the ſame value.

5. *Bills receivable* contain, upon the Dr.-ſide, all the bills which are drawn to, or any other way made payable to the merchant; and, upon the Cr.-ſide, the payments he hath received, or the diſpoſal of the bills in payment: ſo that the difference, if there is any, is what remains unpaid; and therefore the account is cloſed by *Balance*, for the outſtanding bills.

6. *Bills payable* contain, upon the credit ſide, a liſt of the bills accepted by the merchant, and upon the debit-ſide, ſuch of them as he hath retired; ſo that the difference, if there is any, muſt be the bills which are yet unpaid; conſequently the account is debited to *Balance*, for the bills not retired.

7. *Ships*, *Houſes*, &c. contain, upon the Dr.-ſide, the original value, and charges of repairs, *&c.* and, upon the Cr.-ſide, if any thing at all, the diſpoſal of them, or profits ariſing from them, ſuch as rents, freight, *&c.* Hence ariſe three varieties. 1. If the Cr.-ſide is empty, fill it up by *Balance*. 2. If it contains the diſpoſal, the ſides are evened with *Profit and Loſs*, for the gain or loſs. 3. If it contains only the freight or rent, *&c.* credit the account by *Balance*, for the coſt, and debit it to *Profit and Loſs*, for the difference of its ſides thereafter; unleſs the charges at the debit exceed the profits at the credit, in which caſe, cloſe it by *Profit and Loſs*, for the exceſs.

8. *Charges of merchandiſe*, and all other accounts ſubſidiary to profit and loſs, are cloſed by *Profit and Loſs*.

9. *Inſurance account*, *Intereſt account*, &c. contain, upon the Dr.-

Dr.-ſide, the loſſes, and, upon the Cr.-ſide, the articles of gain made by that account, and the difference is the neat gain or loſs; conſequently it is cloſed to or by *Profit and Loſs*.

10 *Accounts of Voyages* contain, upon the debit-ſide, the prime coſt and charges of the cargo; and, on the credit-ſide, if any thing at all, the receipt or diſpoſal of the goods by the factor, and perhaps returns made for them. Hence there will be two varieties. 1. If the credit ſide be empty, there hath been no advice of the ſhip's arrival, and therefore the account remains in its original ſtate, by being credited by *Balance* for the charge at the debit. 2. If the credit-ſide is filled up with the diſpoſal, the account is evened to or by *Profit and Loſs*, for the difference.

11. *Factor my account of goods*, contains the ſame on both ſides, and is cloſed in the ſame manner as any other account of goods.

12. *Accounts of ſtores* contain, on the Dr.-ſide, the coſt and charges *per* invoice of all cargoes whereof the receipt hath been acknowledged; and, upon the credit-ſide, if it contains any thing at all, an abſtract from the books of the ſtore, aſcertaining the money received, the outſtanding debts, and the goods yet unſold. In the firſt caſe, cloſe by *Balance*, for the charge at the debit, and in the laſt, to or by *Profit and Loſs*, for the difference of its ſides.

13. *Factor my account on time* contains, on the debit-ſide, the debts due to the factor on my account; and, on the credit-ſide, the payments made him; ſo the difference, if there is any, is the debts ſtill outſtanding; wherefore the account is cloſed by *Balance*.

14. *Factor my account-current* contains, on the Dr.-ſide, whatever I can juſtly charge againſt him; and, on the credit-ſide, whatever I am in reaſon accountable for to him: ſo that the difference will be a debt due to or by the factor, and therefore cloſed with *Balance*; unleſs ſome part of the difference hath ariſen from the riſe or fall of exchange, in which caſe, ſuch difference muſt be evened with *Profit and Loſs*, previous to the balance betwixt parties.

15. *Manager my account in company* contains, on the Dr.-ſide, the ſhare of capital ſtocked in by you; and, on the Cr.-ſide, if it contains any thing at all, the returns made by the manager.

1. When it is only a temporary adventure, there will be two varieties.

1. If

1. If the goods are all ſold, and you have received your ſhare of proceeds, the difference will be a loſs or gain, and the account accordingly cloſed to or by *Profit and Loſs*.

2. If the account is unfiniſhed, tranſpoſe it in its preſent ſtate to the *Balance*, by debiting it to *Balance*, for the ſum on the Cr.-ſide, and giving it credit by *Balance*, for the ſum on the Cr.-ſide.

2. When it repreſents a ſhare in a fixed company, there will ariſe two varieties.

1. If, upon balancing the company's books, there was a dividend made of the laſt year's profits, it will ſtand on the credit-ſide of the account; and the account muſt be cloſed, firſt, by *Balance*, for your ſhare of capital; and, ſecondly, to *Profit and Loſs*, for the gain.

2. If there was a loſs upon that year's trade, it will ſtand at the debit of the account; and will therefore be cloſed by *Balance*, for your ſhare of capital, and *Profit and Loſs*, for your ſhare of loſs.

16. *Profit and Loſs* contains, upon the Dr.-ſide, the articles of loſs, and, on the Cr.-ſide, the articles of gain, as poſted from the *Journal*, and from the *Leger-accounts* in cloſing them; hence the difference of its ſides will be the merchant's neat loſs or gain, ſince the books were opened, and therefore the account is cloſed to or by *Stock*, for the ſame.

17. *Stock* contains, upon the Dr.-ſide, the ſums chargeable againſt him; and, on the Cr.-ſide, whatever compoſed his groſs or general ſubject, when the books commenced: to this account muſt likewiſe be carried the gain or loſs made upon trade ſince the books began; and then the account is cloſed with *Balance*, for the neat ſtock.

18. *Balance-account* contains, on the Dr.-ſide, all the materials, whether money, effects, or debts, which compoſe the merchant's ſubject; and, on the Cr.-ſide, whatever is chargeable againſt him; to which, when his neat ſtock is carried from *Stock-account*, the account muſt cloſe of itſelf, ſince the whole groſs ſubject on the Dr.-ſide muſt be equal to his debts and neat capital taken together.

Art. II. *The balances in factorage.*

1. *Conſtituent his account of goods*, contains, upon the Dr.-ſide, the charges to which the goods were liable; and, upon the Cr.-ſide,

ſide, the ſale or diſpoſal of the goods; and is differently balanced according to the method in which the accounts are kept.

1. When no *account on time* is kept, the account is cloſed with the *account-current*, for neat proceeds, after deduction of charges and commiſſion, if all the goods are ſold

2. If this account is kept open till all the debts are collected, it is tranſpoſed, in its preſent ſtate, to *Balance*.

3. If an *account on time* is kept, it is cloſed with the *account-current*, for the difference betwixt the charges and ready-money ſales, and with the *account on time*, for the outſtanding debts; which ought to have been done when the ſales were finiſhed, as was formerly obſerved in the application of Dr. and Cr.

4. In all caſes when the ſales are not finiſhed, it is but to tranſpoſe the account to *Balance*.

2. *Conſtituent's account on time*, contains, upon the credit-ſide, the proceeds of the conſtituent's goods ſold on credit, and, on the debit-ſide, the payments made to the factor; wherefore the difference, if any, muſt be the debts yet outſtanding, and conſequently cloſed with *Balance* on the Dr.-ſide.

3. *Conſtituent his account-current*, contains, upon the Dr.-ſide, all that the factor can juſtly charge againſt him, for remittances, charges, or commiſſion; and on the Cr.-ſide, all the money which hath been received on his account; ſo that the difference, if any, is a debt due to or by the conſtituent, and therefore cloſed with *Balance*.

Art. III. *The balances in company-accounts.*

1. When the company is fixed, and the tranſactions relative thereto kept in books for the purpoſe, the balances are in every reſpect the ſame, as thoſe in proper trade; only the gain or loſs at cloſe may be divided in proportion to each partner's ſtock, or ſhare of the general capital, and inſerted partially in *Stock in company*, or carried all at once as before.

2. When the company-accounts are kept by the manager, with thoſe of his private buſineſs, it will be neceſſary, in this caſe, to keep a *Caſh-account in company*, that you may at all times be enabled to account to your partner for what you receive; or make up an *Intereſt-account* upon the whole at cloſe; and this account, at balancing, is tranſpoſed to the general account of caſh: then there will be nothing new, but the balances in the *accounts of goods in company*, where, if the

ſale

ſale is finiſhed, the loſs or gain muſt be divided according to the number of partners, and the accounts cloſed with *Sundries*, viz. *Profit and Loſs*, for your ſhare, and *each partner's account in company*, for his ſhare. If the ſales are not finiſhed, cloſe with *Balance*, for what remains, and with *Sundries*, as before, for the gain or loſs. When there are various articles, it is better to open an account for *Profit and Loſs in company* to which all the articles of loſs or gain are carried as in proper trade, and the diviſion made upon this total gain or loſs, as before.

ART. IV. *The method of collecting the balances, cloſing the books, and raiſing new ones therefrom.*

Upon one or more ſheets of paper, ruled in the form of the *Leger*, open an account for *Balance*; and on another, ruled in the ſame manner, open an account for *Profit and Loſs*; the two accounts, to one or other of which the difference of the ſides of every account in the *Leger* muſt ultimately refer. Then beginning with the *account of Caſh*, go over every account in the *Leger*, excepting *Profit and Loſs*, and *Stock*, which are left open to the laſt; and carry the articles of gain or loſs found in any one of them to the *Profit and Loſs* ſheet, in the ſame manner as an entry from the *Journal:* for if an article of goods is found Dr. to *Profit and Loſs*, for a gain, *Profit and Loſs* becomes neceſſarily the Cr. by that article, for the ſame ſum: in like manner, carry the articles that remain to one or other of the ſides of the *Balance-account*, as the account whoſe difference is carried, was either Dr. to or Cr. by *Balance:* and proceed in the ſame manner till the whole be collected, and inſerted according to their nature in theſe accounts. Then add up the Dr.-ſides of the *Profit and Loſs* ſheet, and the *Profit and Loſs account* in the *Leger* into one ſum; do the ſame by the ſums at the credit in both, ſubtract the leſſer from the greater, and, making the proper entry, carry the difference to the *Stock account*, as formerly directed; which is cloſed, by charging it Dr to *Balance*, for the difference; unleſs the merchant be worth nothing, and then there will be nothing to carry, or worſe than nothing, when it muſt be credited by *Balance*: but however the caſe may be, when the proper entry is made in *Balance-account*, both ſides will be equal, unleſs ſome miſtake hath been committed in the balance, which can only be found out by a careful review of the balances.

That the *Balance*-ſheet muſt cloſe of itſelf, if the accountant hath diſcharged his duty, will be pretty evident from the following conſiderations.

A merchant's neat ſtock at balancing, is juſt equal to his neat ſtock at opening the books, with the addition of the gain, or diminution of the loſs made during the currency of the books; but the balance of *Stock-account*, before the loſs or the gain was brought to it, was his neat ſtock when the books were opened; and the loſs or gain brought to it, is the increaſe or diminution it hath ſuffered ſince: wherefore, the difference of its ſides, with this increaſe or diminution, muſt be his neat ſtock or balancing. Again, upon the Dr.-ſide of the *Balance*-ſheet are collected, all the various articles which compoſe his ſubject; and on the Cr.-ſide, all the debts which he hath to pay out of it; if theſe were paid, or, which amounts to the ſame thing in this caſe, an equivalent part of his ſubject ſtruck off for the payment, the reverſion would be his neat ſtock: but it was formerly found, that the difference of his *Stock-account*, as it ſtands after balancing, was his neat ſtock; wherefore, that difference, being equal to the difference of *Balance-account*, muſt infallibly even its ſides.

Having thus evened the *Balance-account*, which is the only teſt of accurate accountantſhip, cloſe the *Leger-accounts*, by tranſferring the articles on the *Profit and Loſs* ſheet, to the *Profit and Loſs account* in the *Leger*; and the *Balance*-ſheet, to an account opened with that title in the *Leger*; after which cloſe all the other accounts, if that is not already done, by lines drawn acroſs the money-column at the foot of each account on both ſides; within, or betwixt which, write the total ſums which are now every where equal in the ſame account; and then will all the accounts be ſhut up and finiſhed.

The next thing to be done, is to open new books, which is done as follows.

Open as many ſpaces in the new *Leger* as the Dr.-ſide of the *Balance* conſiſts of articles, and give them the ſame titles they had in the former *Leger*, and were tranſmitted with them to the balance; upon the Dr.-ſide of each account, enter to *Stock*; after which, narrate the reaſon of the entry. When the Dr.-ſide is thus totally tranſpoſed, then open an account for *Stock*, and credit it by *Sundries*, for the amount of the Dr.-ſide of *Balance*. After this, open accounts for all the perſons, *&c.* which ſtand on the Cr.-ſide of *Balance*; and credit each of them by *Stock*, for the debt due them; and debit *Stock* for the amount on the credit-ſide of *Balance*, after deduction of the merchant's neat ſtock. By

this method, the trouble of writing out a new inventory, and journalising it, will be entirely saved; and the *Waste-book*, instead of beginning with the *Inventory*, will open with the daily occurrences of trade; and the new books will be conducted, where circumstances are similar, in every respect, as the old.

Having thus explained the nature, use, and design of merchants accounts, demonstrated the principles upon which the whole art is founded, and rendered the method plain, easy, and intelligible, by general rules, and particular directions for the proper management of every occurrence in trade, however complicated or diversified, till the whole is finished and recommenced; I shall now illustrate these rules, by a collection of applicable examples; in the course of which, I shall endeavour to introduce every variety that can happen in real business: that, by a proper comparison of these examples, with the rules already laid down, and a due attention to both, the judgement of the young accountant may be formed, and his practice more effectually directed, when he sees in images, as striking as real life, the nice connection which subsists between the accounts; the natural dependency of the one upon the other; and the surprising harmony which is constantly maintained throughout the whole, notwithstanding all the various changes, transitions, and divisions they may undergo, betwixt the inventory where they at first took their birth, and the balance where they at last terminate.

THE

THE

UNIVERSAL ACCOUNTANT.

PART II.

Mercantile Accountantſhip reduced to Practice in various Specimens of Books, connected and digeſted as in real trade.

SPECIMEN I.

WASTE-BOOK.

A.

Containing an Inventory of my Subject, and the daily Occurrences of my Trade, from 1ſt Jan. *to the 1ſt* July 1769.

GLASGOW, the 1ſt of *January* 1769.

Inventory of the money, effects, and debts, as taken this day, belonging to, and owing by me, JOHN TRADER.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
I Have in ready money, ——	2000	0	0			
200 hhds of tobacco, containing 200,000 *lb.* which, including the duties, I value at 8¼ *d. per lb.*	7291	13	4			
10 hhds ſugar, containing 120 *cwt.* which, with duty and charges, coſt me —— ——	277	19	0			
600 India ſtock, at 120 *per cent.*	720	0	0			
24 puncheons rum at 40 *l. per* puncheon.	960	0	0			
¾ of the ſchooner *Peggy*, freighted to *Holland* —— ——	450	0	0			
½ of the ſhip *Tibby*, freighted to *Maryland*, —— ——	500	0	0			
James Campbell owes me *per* note on demand, —— ——	100	0	0			
John Beverley per bond, with intereſt ſince *Martinmas*, ——	500	0	0			
				12799	12	04

						l.	s.	d.
	I owe as follows,							
/	To *John Ranken per* account, —			105	19	0		
	To *Hamilton* and *Baillie per* note, 12 days to run, — —			450	0	0		
	To *James Hutcheſon per* balance of a rum-account, — —			250	0	0		
	To the cuſtomhouſe *Port-Glaſgow*, for tobacco-duties, — —			4563	18	9		
							5369	17 09
	January 5th.							
/	Bought for ready money 3 o pieces *Iriſh* linen, 25 yards each, at 2 *l.* 10 *s. per* piece, —						750	00 00
	7th.							
/	Paid *James Hutcheſon* the balance I owed him,						250	00 00
	8th.							
/	Sold for ready money 2c puncheons rum, at 45 *l.* each,						900	00 00
	9th.							
/	Received of *James Campbell* in full of his note,						10c	0c 00
	11th							
/	Bought of *George Bickham* in *Greenock* 3c puncheons of rum, at 42 *l. per* puncheon, and paid in part, *L.* 1cc							
	Due at 6 months, — —					26		
							1260	00 00
	12th.							
/	Sold *Robert Macnair* 5 hhds of my ſugar, containing neat 80 *cwt.* at 50 *s. per cwt.* payable on demand,						150	00 00
	15th.							
/	Retired my bill with *Hamilton* and *Baillie*, by paying them in money, — — *L.* 3cc							
	And a draught on *Robert Macnair* at ſight for 1 5 0							
							450	0c 00
	17th.							
/	Bought a houſe in the *Trongate* from *Elias Burnet*, paying of yearly rent 80 *l.* at 15 years purchaſe, my entry thereto having commenced, by agreement, at *Martinmas* laſt; in conſideration whereof I have paid down — — — *L.* 5cc							
	And my bill at 4 months, for — —					7cc		
							1200	00 00
	19th.							
/	Received my rum from *Greenock*, and cellared it here. Charges of lighterage, porterage, and cartage, —						3	10 00
	22d.							
/	Bought of the *Glaſgow* manufactory 5000 yards checks at 1 *s. per* yard, $\frac{7}{8}$ broad, at 12 months, —						250	00 00
	24th.							
/	Bartered my 5 hhds ſugar for 5 pipes ſherry, each being valued at 30 *l.* 10 *s.* — —						152	10 00
	26th.							
/	Sold the laſt 4 punch. of my own rum to *James Graham* at 50 *l.* each, and received in money, *L.* 100 In a bill accepted by *J. Norris, Edin.* at 1 month, 100						200	00 00

		l.	s.	d.
	January 30th			
/	Bartered 3 pipes of my ſherry, at 32 *l. per* pipe, for 20 pieces *Scotch* linen, 24 yards each, at 4 *l.* 7 *s.* 6 *d. per* piece, — L. 87 10			
/	Received the balance in money, — 8 10			
		96	00	00
	31ſt.			
	Charges on my trade and pocket this month,	25	00	00
	February 3d.			
	Having this day agreed with *James Hamilton*, to go to *Philadelphia*, and open ſtore for my account, as *per* particular contract, I have ſhipped with him on board the *Dunlop*, Capt. *Kippen*, from *Greenock* for *Philadelphia*, 5 packages, as under; marked and numbered as *per* margin.			
I. H. No 1. Sheeted box.	*pieces. yds.* *Iriſh* linen, 300 7500, coſt L. 750 0			
	Scotch do. 20 500 - 87 10 *l. s. d.*			
	837 10 0			
2d ditto.	Checks, — 5000, — 250 0 0			
3d bale.	Ozenbrigs, 12 1200, at 7*d* bought of *John Angus* in *Perth* at 6 mon. 35 0 0			
4th cheſt.	Hard-ware bought of *Wal. Ewing*, at 12 months *per* account, — 170 10 0			
5th hhd. 3cb. *lb.*	Shoes bought of the ſhoe factory at 12 months, *per* account, — 20 15 0			
	Boxes, package, ſheeting, cordage &c. — L. 6 12			
	Lighterage, porterage, and ſhipping charges, — 3 10			
	Paſſage 24 *l* 15 *s.* and freight at 2½ *per cent.* of 1300 *l* 48 5			
	58 7 0			
/	Premium of inſurance of 1437 *l.* to cover the above at 2½ *per cent.* due to *Hamilton*'s office, — 35 18 6			
		1408	00	06
	6th.			
/	Sold *John Kay* merchant in *Stirling* 10 puncheons rum, at 50 *l. per* puncheon, for which taken his note at 3 months,	500	00	00
	8th.			
/	Sold *John Mackay*, vintner, 2 pipes ſherry, at 32 *l.* 10 *s per* pipe, for which received in part, — — — L. 20			
	Due at 4 months, — — — 45			
		65	00	00

		l.	s.	d.
	February 10th.			
/	Received advice from *John Murdoch* merchant in *Funchol, Madeira*, that, by my order, and for my account, he had ſhipped on board the *Happy Janet*, Capt. *Baird*, bound for *Clyde*, 10 pipes *Madeira* wine, at 102 *pieſt. 5 reals*, 28 *mer. per* pipe, — *P.* 1028 4 8			
	Charges, — — 68 0 0			
	Commiſſion, — — — 27 3 9			
	P. 1123 7 17			
	Which exchange at 3 *s.* 6 *d. per* piaſtre, amounts in *Sterling* to — — —	196	14	02
	11th.			
/	Sold *Thomas Smith, Edinburgh*, 10 puncheons rum, to be delivered here at 50 *l.* 10 *s. per* puncheon; for payment of which he hath given me a bill, accepted by *William Gray*, 8 days to run, for — L. 300			
	Ditto on *Mansfield* and *Hunter*, at 3 days, for 100			
	Ditto on *Wil. Kennedy, Dublin*, at 20 days, for 105			
		505	00	00
	12th.			
/	Sold my bill on *Mansfield* and *Hunter* to the New Bank, — — — —	100	00	00
	14th.			
/	Sold my bill on *Kennedy* to the Old Bank at ¼ *per cent.* exchange, and received — — —	105	15	09
	21ſt.			
/	Lent *John Anderſon*, to be repaid on demand,	150	00	00
	23d.			
/	Proteſted *Smith*'s bill on *Gray*.——Charges	00	03	06
	24th.			
/	Loſt my pocket-book, incloſing — L. 50 0			
	Charges of advertiſing, — — 0 15			
		50	15	00
	26th.			
/	Received payment of *John Anderſon*, —	150	00	00
	17th.			
/	The *Happy Janet* is ſafe arrived at *Port-Glaſgow*, and I have paid freight, duties, and other charges on my 10 pipes *Madeira* wine, to the amount of —	187	10	06
	28th.			
/	Sold *Charles Hutton* 5 pipes *Madeira* on the quay, at 50 *l.* 8 *s. per* pipe, to pay at 2 months, —	252	00	00
	29th.			
/	*Alexander Stevenſon* hath taken up *Smith*'s bill on *Gray*, and paid me in full of charges and intereſt,	300	07	07½
/	Charges this month, — — —	16	10	00

		l.	s.	d.
	March 2d.			
/	Drawn on Mr *David Doig* at sight, to the Old Bank, for amount of *Norris*'s bill recovered by him, and received for my draught, — —	100	00	00
	4th.			
/	Shipped on board the *Van Kepple* of and for *Holland*, Capt. *Van Trump* master, my 200 hhds tobacco, weighing neat 200,000 *lb.* which I value at 2¼ *d. per lb.* — — — L 1875 0 0			
	15 hhds, weighing 48900 *lb.* bought of *James Dunlop*, to pay at 6 mon. at 2 *d. per lb.* — — 407 18 4			
	Charges at shipping, and ½ freight, 117 17 6			
		2400	15	10
	Consigned to *John Dunlop* merchant in *Rotterdam*, to sell for my account.			
	5th.			
/	Received from the Collector of the customs the bounty on my Ozenbrigs, exported *per* the *Dunlop*, — — — L. 7 10 0			
	And a debenture-bill for 300 *lb. wt.* leather, 1 17 6			
		9	07	06
	8th.			
/	Received from on board the *Philips*, 200 hhds flaxseed, shipped, *per* my order, by *Thomas Stevenson* merchant in *Boston*, cost, as *per* invoice, L. 220 0			
	Freight and charges paid here, — 227 10			
		447	10	00
	10th.			
/	By order of *James Forbes* merchant in *Dublin*, I have sent him, *per* the *Hope*, Capt. *Telford*,			
I. F. Box 1.	120 pieces *Scotch* lawns,—1200 yards, bought of *Wil. Nisbet* in *Paisley*, on demand, L. 227 0 0			
2.	50 pieces *Scotch* gauzes for ready money, — — — 100 0 0			
3.	60 *cwt.* single refined sugar, at 4 *l.* 10 *s.* bought of *Robert Macnair*, on demand, — — — 270 0 0			
4.	Package and carriage to *Greenock*, — 5 10 0			
5.	Commission at 2½ *per cent.* — 15 1 3			
		617	11	03
	12th.			
/	Received advice from *Bernard Jones*, *London*, that he hath accepted *John Murdoch*'s bill for 10 pipes *Madeira*, shipped for my account 14 *proximo*, amount	196	14	02
	14th.			
/	Insured my adventure *per* the *Van Kepple* at ½ *per cent.* of the cargo at *Hamilton's* office,	12	00	01

		l.	s.	d.
	March 16th.			
/	Sold *David Doig* merchant in *Edinburgh* 100 hhds flax ſeed, deliverable at *Greenock*, 3 guineas *per* hhd, to pay in 4 months, — — — —	315	00	00
	18th.			
/	Conſigned 50 of my hhds to *Robert Pollock* merchant in *Paiſley*, to ſell for my account, which I value at 3 *l.* 3 *s.*	157	10	00
	20th.			
/	Sold *Samuel Couts* merchant here, my remaining 50 hhds of flax-ſeed, at 3 *l* 10 *s. per* hhd, received L. 100			
	The remainder at 6 months, — 75	175	00	00
	22d.			
/	Charges on my flax ſeed at *Greenock*, —	5	10	00
	24th.			
/	Accepted *Thomas Stevenſon*'s bill at 90 days ſight to *Glen* and *Peters*, for — — —	220	00	00
	26th.			
/	Brought up my 5 pipes *Madeira* wine, to be cellared here, which coſt me as they lay at *Greenock*, L. 192 2 4			
	Lighterage, porterage, &c. — 1 15 0			
		193	17	04
	28th.			
/	Remitted *Bernard Jones* my bill on *James Forbes*, *Dublin*, at 60 days, for — —	617	11	03
	29th.			
/	Drawn on *Bernard Jones* to *William Cooper*, at 30 days, — — L. 200			
	Ditto ditto *John Syme*, 30 days, 200			
	Received value and 2 *per cent.* exchange, — 8			
		408	00	00
	30th.			
/	Paid *Robert Macnair* in full, — L. 270			
	William Niſbet ditto, — — 227			
		497	00	00
	31ſt.			
/	The ſchooner *Peggy* is arrived from *Holland*, and I have received my $\frac{1}{4}$ of freight, —	87	10	00
/	Charges this month, — — —	27	15	00
	April 1ſt.			
/	Counted with the maſter of the *Peggy*, and paid him for my account, — — —	25	07	00
	3d.			
/	Sold *Alexander Campbell* grocer 3 pipes *Madeira*, at 52 *l.* 10 *s. per* pipe, for which received *Thomas Gordon* at *Leith* his acceptance at 1 month for L. 100 0			
	And ditto *Campbell*'s acceptance at 6 weeks for 57 10			
		155	10	00

		l.	s.	d.
	April 5th.			
	Drawn to *William Pinkerton* on *Bernard Jones* at 40 days, *per* note at 1 day's date, — L. 200 0			
	Received exchange at 1¼, — 3 10			
		203	10	00
	8th.			
	Received of *William Pinkerton* 200 *l.* which I have remitted to *Bernard Jones* in *Stephenson*'s on *Wimpy*, 80 days at par — — — —	200	00	0
	10th.			
	Received up my bond from the cuſtomhouſe, for the ſecured duties on 200 hhds of tobacco exported, L. 4565 18 9			
	Received likewiſe the old ſubſidy on do. 625 0 0			
		5188	18	09
	11th.			
	Paid *George Bickham* in full, — —	260	00	00
	13th.			
	My uncle *Mindful* hath deceaſed, and left me a legacy, payable by his executor *Samuel Truſtee*, of L. 500			
	And a houſe in the *Gallowgate*, rented at 60 *l.* *per annum*, which, at 12 years purchaſe, comes to 720			
		1220	00	00
	16th.			
	Taken up my bill to *Charles Burnet* upon diſcount, and paid in money, — — L. 396 14 8			
	In a bill on *Bernard Jones*, at 90 days, 300 0 0			
		696	14	08
	20th.			
	Sold *Philip Mordaunt* merchant in *Edinburgh* 300 of my *India* ſtock at 132 *l.* 10 *s.* *per cent.* for which received *Sidney*'s on *Parker*, at 80 days, — L. 197 10			
	And *Hogg* on *Coutts*, ditto, — 200 0			
	Which I have remitted to *Bernard Jones*.	397	10	00
	22d.			
	Bartered with *Ninian Bannerman* merchant here as follows, *viz.*			
	2 pipes *Madeira*, at 54 *l.* *per* pipe — L. 108			
	4 puncheons rum, at 52 *l.* *per* puncheon, 208			
		316	00	00
	Delivered.			
	For 50 tuns lead, at 10 *l.* — — L. 500			
	And 20 pieces Ozenbrigs, 2000 yds at 6 *d.* — 50			
	Received.	550	00	00

		l.	s.	d.
	April 24th.			
/	Received advice from *William Elliot, London*, that he hath, by my order, and for my account, ſhipped on board the *Nightingale*, for my ſtore in *Philadelphia, Engliſh* goods, which, with charges *per* invoice, amounts to	818	10	00
	To pay at 12 months.			
	25th.			
/	Bought from *William Tait* merchant here, 50 tuns lead, at 10 *l. per* tun, at 1 month, — L. 500 0 0			
	Which with 50 tuns of my own, — 500 0 0			
	I have ſhipped on board the *Thiſtle* of *Liverpool*, Capt. *Roundhead*, by the order, and for the account of *Gideon Crawfurd* merchant in *Liverpool*.			
	Charges till on board, —— —— 12 10 0			
	Commiſſion, —— —— 25 6 3			
		1037	16	03
	27th.			
/	Settled accounts with *Ninian Bannerman*, and given him my note for the balance, at 20 days, ——	234	00	00
	30th.			
/	*Charles Hutton* is broke, and I have compounded his debt of 252 *l.* at 15 *s per* pound,			
	Received $\frac{1}{3}$ of the compoſition, — L. 94 10			
	And *John Martin*'s note at 2 months for 94 10			
		189	00	00
/	Drawn to *Samuel Scruton* on *Bernard Jones* for value received, *viz.* at 30 days for —— L. 200 0			
	Exchange at 2 *per cent.* — —— 4 0			
	And at 70 days for — — 300 0			
	Exchange at $\frac{1}{2}$ *per cent.* —— — 1 10			
		505	10	00
	30th.			
/	Paid *William Tait* in full, — — L. 495			
	Who diſcounted 1 *per cent.* for prompt payment, 5			
		500	00	00
/	Charges this month, —— ——	30	00	00
	May 2d.			
/	Drawn on *Gideon Crawfurd, Liverpool*, at 40 days, *viz.*			
	To *John Horn* value *per* note on demand, L. 200			
	To *James King, Renfrew*, value on demand, 200			
	To *John Robiſon*, value received —— 500			
		900	00	00

		l.	s.	d.
	May 5th.			
/	Discounted *John Baird*'s bill drawn to *Elias Burnet*, at 2 months, for — — L. 700 0 0			
	off 2 months interest, L. 5 16 8			
	½ *per cent.* commission, 3 10 0			
	9 6 8			
	Paid the balance, — —	690	13	04
	7th.			
/	Drawn on *Gideon Crawford* for the balance of his account at 40 days, to *John Hickson*, value received.			
	Of which lent *John Maclean*, to pay at 10 days, — — — L. 100 0			
	And taken up the remainder, being 37 10			
		137	10	00
	9th.			
/	Received from *John Farquhar*, *Edinburgh*, in full of *Thomas Gordon*'s acceptance, a draught on *Alexander Morison* at sight, which he hath paid, —	100	00	00
	10th.			
/	Shipped from *Leith*, on board the *Lovely Nancy*, Capt. *Thomas*, for *London*, on my own account and risk, consigned to *Gideon Shaw*, to sell for my account, as under,			
G.S.	2 boxes coarse linens, 200 pieces, containing 5000 yards, at 1 *s.* 3 *d.* bought of *John Weir* and company, to pay at 2 months, — — — L. 312 10 0			
	2 bales Ozenbrigs, taken from my warehouse, 18 pieces, 1800 yards, at 6 *d* 45 0 0			
	1 box fine lawns, bought for ready money, containing 10 pieces, 500 yards, at 40 *s.* *per* piece, — — 100 0 0			
	Cartage, package, porterage, *&c.* till on board, — — — 10 16 0			
		468	06	08
	12th.			
/	Received of *James King* in part — —	100	00	00
	15th.			
/	Retired my note with *Ninian Bannerman* by cash, — — — L. 133 17			
	By my order on *John Maclean*, — 100 3			
		234	00	00
	16th.			
/	Received from on board the *Betsy* at *Leith*, 1 box containing 250 *lb.* silk, to sell for account of *Algernoon Sidney* merchant in *London*. Freight and carriage to *Glasgow*, — —	3	15	00

		l.	s.	d.
	May 17th.			
/	Remitted to *Bernard Jones* my bill on *Gideon Shaw*, at 90 days, for — — —	2500	00	00
	20th.			
/	*John Crawford*, *James Lindsay*, and myself, have agreed to carry on an incle manufacture, under the management of *John Crawford*, and firm of *John Crawford and Company*, whereupon I have given my acceptance at 1 month's date for my $\frac{1}{3}$ of the capital, including 1 month's intereſt, *viz.*			
	My ſhare of capital, — L. 800 0 0			
	1 month's intereſt, — — 3 6 8			
		803	06	08
	24th.			
/	Sold *John Philips* merchant in *Paiſley* 100 *lb.* of *Algernoon Sidney*'s ſilk, at 45 *s. per lb.* payable in 2 months,	225	00	00
	26th.			
/	Bought 20 punch. rum of *David Hutcheſon*, *Greenock*, at 45 *l. per* puncheon, for which paid as follows:			
	John Horn's acceptance over due, — L. 200 0			
	A draught on *James King* at 3 days ſight, for 100 0			
	John Martin's note for — — 94 10			
	My draught on *Bernard Jones*, at 90 days, for 100 0			
	My own acceptance at 3 months, for — 405 10			
		900	00	00
	28th.			
/	Received from *John Kay* in *Stirling* principal and intereſt of his bill, as follows:			
	In money, — — — L. 300 0			
	In a bill on *Joſeph Wimpy*, *London*, at 90 days, which I have remitted *Bernard Jones*, 201 6			
		501	06	00
	30th.			
/	Sold 50 *lb.* of *Sidney*'s ſilk for ready money, and received at the rate of 45 *s. per lb.* — —	112	10	00
	31ſt.			
/	Charges this month, — — —	25	00	00
	June 1ſt.			
/	Bought up *John Telford*'s $\frac{1}{4}$ of the *Peggy*, and paid	120	00	00
	3d.			
/	Received rent from *Martinmas* to *Whitſunday* laſt of my houſe in the *Trongate*, — — L. 40			
	Ditto, ditto, ditto in the *Gallowgate*, — 30			
	From *Samuel Truſtee* for my uncle's legacy, 500			
		570	00	00

		l.	s	d.
	June 4th.			
	Rented a houſe above the croſs, commencing as at *Whitſunday* laſt, at 40 *l. per annum*, the furniture for which being now finiſhed, I have this day paid the accounts, amounting in all to — — L. 450			
	Cellar and ware-room rent for laſt half-year 16			
	Clerk's wages, — — — 20			
		486	00	00
	5th.			
	Settled with *Robert Pollock* on the ſales of my flax-ſeed, and received in money, — — L. 100			
	And his own acceptance at 23d *proximo*, for 60			
		160	00	00
	In full of nett proceeds.			
	8th.			
	John Baird hath paid me in full of his bill, —	700	00	00
	10th.			
	Received up my rum from *Greenock*. Charges,	5	15	00
	12th.			
	Received advice from *John Dunlop, Rotterdam*, that the *Vankepple* was ſafe arrived with my 215 hhds tobacco, 100 hhds whereof, weighing 00,000 *lb.* he had ſold, ready money, at 3 $\frac{2}{11}$ ſtivers *per lb. Amſt.* 15909$\frac{1}{2}$, which, at 22 *d. per* guilder, I value in *Sterling* at L. 1458 6 8			
	The remaining 115 hhds at prime coſt, 1397 19 10			
		2856	06	06
	15th.			
	Received from on board the *Macdowall*, to ſell for account of *George Gordon* of *St. Kitts*, 80 hhds of ſugar, weighing 800 *cwt.* Paid the duties — L. 253 0			
	And other petty charges, — — 5 5			
		258	05	00
	16th.			
	Drawn to the Thiſtle bank on *John Dunlop, Rotterdam*, at 10 days ſight, for 10,000 guilders value, received at 22 *d.* $\frac{199}{400}$ *per* guilder, — — —	937	08	01$\frac{1}{2}$
	18th.			
	Counted with the maſter of the *Macdowall*, and have paid him in full for freight of *George Gordon*'s ſugar,	84	00	00
	20th.			
	Paid to *John Weir*'s order in full of my account for linen, — — — —	312	10	00
	23d.			
	Paid my acceptance to *John Crawford* and company,	803	06	08

		l.	s.	d.
	June 25th.			
	Retired *Thomas Stevenſon*'s draught to *Glen* and *Peters*, by paying them in money, — L. 100			
	In my draught on *John Philips* at ſight, for 120			
		220	00	00
	27th.			
	Sold to *Andrew Stevenſon* the remaining 50 *lb.* of *Sidney*'s ſilk at 46 *s. per lb.* for which received his draught on *Beſtock* and *Huddleſton*, at 80 days, which I have immediately remitted to *Sidney*, —	115	00	00
	28th.			
	Remitted to *Algernoon Sidney* my bill on *John Dunlop*, *Rotterdam*, for 2000 guilders, at 10 days ſight, which, at 22½ *per* guilder, amounts to — L. 187 10			
	And to *Bernard Jones* 2000 ditto, ditto, ditto, 187 10			
		375	00	00
	30th.			
	Charges this month, — —	40	15	03

SPECIMEN I.

JOURNAL. A.

GLASGOW, the 1st of *January* 1769.

	Sundries Drs to *Stock*, L. 12799 12 4						*l.*	*s.*	*d.*
.1	*Cash*, for ready money, —			2000	0	0			
.2	*Tobacco*, for 200 hogsheads, weighing 200,000 *lb.* at 8½ *d.* —			7291	13	4			
.2	*Sugar*, 10 hhds, weight 120 *cwt.* —			277	19	0			
.2	*India stock*, 600, at 120 *per cent.* —			720	0	0			
.2	*Rum*, 24 puncheons, 40 *l.* —			960	0	0			
.2	*The Schooner Peggy*, ¾ freighted to *Holland*, — —			450	0	0			
.3	*Ship Tibby*, ¼ freighted to *Maryland*,			500	0	0			
.3	*Bills receivable* for *James Campbell*, on demand, — —			100	0	0			
.3	Ditto for *John Beverly*'s bond, with intereſt ſince *Martinmas*, —			500	0	0			
							12799	12	04
.3	*Stock* Dr. to *Sundries*, L. 5369 17 9								
				l.	*s.*	*d.*			
.4	To *John Rankin*, *per* account, —			105	19	0			
.4	To *Hamilton and Baillie*, *per* note, at 12 days, — —			450	0	0			
.4	To *James Hutcheſon*, *per* balance of account, — —			250	0	0			
.4	To *Cuſtomhouſe*, *Port-Glaſgow*, for bonded duties, — —			4563	18	9			
							5369	17	09
	5th.								
.4	*Linen*, Dr. to *Cash*, 750 *l.*								
.1	Paid for 300 pieces, each 25 yards, — 7500, at 50 *s. per* piece, — — —						750	00	00
	7th.								
.4	*James Hutcheſon* Dr. to *Cash*, 250 *l.*								
.1	Paid him in full, — — —						250	00	00
	8th.								
.1	*Cash* Dr. to Rum, 900 *l.*								
.2	Received for 20 puncheons, at 45 *l. per* puncheon,						900	00	00

		l.	s.	d.
	January 9th.			
1	*Cash* Dr. to *Bills receivable*, 100 *l.*			
3	Received in full of *James Campbell*'s note, —	100	00	00
	11th.			
2	*Rum* Dr. to *Sundries*, 1260 *l.*			
1	To *Cash*, in part of 30 punch. at 42 *l. per* puncheon, — — L. 1000			
4	To *George Bickham* in *Greenock*, at 6 months, 260			
		1260	00	00
	12th.			
2	*Robert Macnair* Dr. to *Sugar*, 150 *l.*			
2	Sold him 5 hhds, containing 60 *cwt.* at 50 *s.* on demand, — — — —	150	00	00
	15th.			
4	*Hamilton and Baillie* Dr. to *Sundries*, 450 *l.*			
5	To *Robert Macnair* for my draught, at sight, L. 150			
1	To *Cash*, in full of my note, — 300			
		450	00	00
	17th.			
5	*House in Trongate* Dr. to *Sundries*, 1200 *l.*			
1	To *Cash* in part, at 15 years purchase, — L 500			
5	To *Bills payable*—to *Elias Burnet*, at 4 months, 700			
		1200	00	00
	19th.			
2	*Rum* Dr. to *Cash*, 3 *l.* 10 *s.*			
1	Paid charges from *Greenock* to my cellars here,	3	10	00
	22d.			
5	*Checks* Dr. to *the Glasgow manufactory*, 250 *l.*			
6	Bought 5000 yards, $\frac{7}{8}$ wide, at 1 *s.* 12 months credit,	250	00	00
	24th.			
6	*Sherry* Dr. to *Sugar*, 152 *l* 10 *s.*			
2	Received in barter 5 pipes, at 30 *l.* 10 *s.* for 5 hhds at ditto, — — —	152	10	00
	26th.			
1	*Sundries* Dr. to *Rum*, 200 *l.*			
3	*Cash* in payment of 4 puncheons, 50 *l.* — L. 100			
2	*Bills receivable* for *John Norris*, at 1 month, 100			
		200	00	00
	30th.			
4	*Sundries* Dr. to *Sherry*, 96 *l.*			
1	*Linen*, for 20 pieces *Scotch*, 25 yards each, 500 yards, at 87 *s.* 6 *d. per* piece, — L. 87 10			
2	*Cash* for the balance of 3 pipes, at 32 *l. per* pipe 8 10			
		96	00	00
	31st.			
6	*Charges of merchandise* Dr. to *Cash*, 25 *l.*			
1	Expended this month, — — —	25	00	00

February 3d.

					l.	s.	d.
.6	*Voyage to Philadelphia* Dr. to *Sundries*, 1408 *l.* 6 *d.*						
.4	To *Linen*, for 300 pieces *Irish*, and 20 pieces *Scotch*, — —	L.	837	10 0			
.5	To *Checks*, 5000 yards, at 1 *s. per* yard,		250	0 0			
.8	To *John Angus*, *Perth*, for Ozenbrigs, at 6 months, — —		35	0 0			
.7	To *Walter Ewing*, for hardware, at 12 months, — — —		170	10 0			
.7	To the *Shoe-factory*, at 12 months, —		20	15 0			
.7	To *Cash*, for sundry charges, —		58	7 0			
.1	To *Hamilton's office*, for prem. of 1437 *l.* to cover the above at 2½, —		35	18 6			
					1405	00	06
	Per the *Dunlop*, Capt *Kippen*.						
	6th						
.2	*Bills receivable*, Dr. to *Rum*, 500 *l.*						
.2	For 10 puncheons at 50 *l.* sold *John Kay per* bill, at 3 months, — — —				500	00	00
	8th.						
.1	*Sundries* Dr. to *Sherry*, 65 *l.*						
.7	*Cash*, in part of 2 pipes, at 32 *l* 10 *s.* —	L.	20				
.6	*John Mackay* vinter, at 4 months, —		45				
					65	00	00
	10th.						
.7	*Voyage from Madeira* Dr. to *John Murdoch*, my account-current, 196 *l.* 14 *s.* 2 *d.*						
.7	For cost and charges of 10 pipes *Madeira* wine *per* the *Happy Janet*, — — —				196	14	02
	12th.						
.3	*Bills receivable* Dr. to *Rum*, 505 *l.*						
.2	Sold *Thomas Smith*, *Edinburgh*, 10 puncheons, at 50 *l.* 10 *s.* and received in payment the following bills, viz.						
	William Gray's acceptance. 8 days to run,	L.	300				
	His own draught on *Mansfield* and *Hunter*, at 2 days, — — —		100				
	Ditto on *William Kennedy*, *Dublin*, at 20 days, for		105				
					50	00	00
	13th.						
.1	*Cash* Dr. to *Bills receivable*, 100 *l.*						
.3	Received for *Smith*'s bill on *Mansfield* and *Hunter*,				100	00	00
	14th.						
.1	*Cash* Dr. to *Sundries*, 105 *l* 15 *s.* 9 *d.*						
.3	To *Bills receivable* for *Smith*'s on *Kennedy*,	L.	105	0 0			
.8	To *Profit and Loss* for exchange, —		0	15 9			
					105	15	09

		l.	s.	d.
	February 21st.			
.9	*John Anderſon* Dr. to *Caſh*, 150 *l.*			
.1	To be repaid on demand, — —	150	00	00
	23d.			
.3	*Bills receivable* Dr. to *Caſh*, 3 *s.* 6 *d*			
.1	Paid charges of proteſt on *Gray*'s bill, —		03	06
	24th.			
.8	*Profit and Loſs* Dr. to *Caſh*, 50 *l.* 1 *s.*			
.1	Loſt with my pocket-book, — —	50	15	00
	26th.			
.1	*Caſh* Dr. to *John Anderſon*, 150 *l.*			
.9	Received in full, — — —	150	00	00
	27th.			
.7	*Voyage from Madeira* Dr. to *Caſh*, 187 *l* 10 *s*, 6 *d.*			
.1	Paid freight, duty, and other charges on 10 pipes *Madeira* wine, — — — —	187	10	06
	28th.			
.9	*Charles Hatton* Dr. to *Voyage from Madeira*, 252 *l.*			
.7	Sold him 5 pipes *Madeira* wine on the quay, at 50 *l.* 8 *s. per* pipe, to pay at 2 months, —	252	00	00
	29th.			
.1	*Caſh* Dr. to *Sundries*, 300 *l.* 7 *s.* 7½ *d.*			
.3	To *Bills receivable* for *Gray*'s, with charges, — — L. 300 3 6			
.8	To *Profit and Loſs* for intereſt, — 0 4 1½			
		300	07	07½
.6	*Charges of merchandiſe* Dr. to *Caſh*, 16 *l.* 10 *s*			
.1	Expended this month, — — —	16	10	00
	March 2d.			
.1	*Caſh* Dr. to *Bills receivable*, 100 *l.*			
.3	Received in full of *Norris*'s bill, — —	100	00	00
	4th.			
.9	*Voyage to Rotterdam* Dr. to *Sundries*, 2400 *l.* 15 *s.* 10 *d.*			
.2	To *Tobacco*, 200 hhds, 200,000 *lb.* at 2½ *d.* — — — L. 1875 0 0			
.9	To *James Dunlop*, 15 hhds, 48,950 *lb.* at 2 *d.* payable at 6 months, — 407 18 4			
.1	To *Caſh* for charges and ½ freight, 117 17 6			
		2400	15	10
	Conſigned to *John Dunlop* for ſales and returns *per* the *Vankepple*.			
	5th.			
	Sundries Dr. to *Profit and Loſs*, 9 *l* 7 *s.* 6 *d.*			
.1	*Caſh*, received the bounty on 1200 yards			
.9	Ozenbrigs, — — L. 7 10 0			
.8	*Cuſtomhouſe-debentures* for 300 *lb.* leather, 1 17 6			
		9	07	06

				l.	s.	d.
		March 8th.				
. 9	*Flax-seed per the Phillis* Dr. to *Sundries*, 447 *l.* 10 *s.*					
. 1	To *Cash*, paid charges of 200 hhds,		L. 227 10			
.10	To *Thomas Stevenson my account-current*, for value at *Boston*,	— —	220 0			
				447	10	00
		10th				
.10	*James Forbes's account-current* Dr. to *Sundries*, 617 *l.* 11 *s.* 3 *d.*					
.10	To *William Nisbet, Paisley*, for 1200 yds lawns on demand,	—	L. 227 0 0			
. 1	To *Cash* for gauzes, and charges,	—	105 10 0			
. 5	To *Robert Macnair* for 60 *cwt.* sugar, on demand,	— — —	270 0 0			
. 8	To *Profit and Loss*, for commission,	—	15 1 3			
				617	11	03
	Addressed to his order *per* the *Hope*, Capt. *Telford*.					
		12th.				
. 7	*John Murdoch my account-current* Dr. to *Bernard Jones my account of bills*, 196 *l.* 14 *s.* 2 *d.*					
.10	Received advice that he hath accepted ditto *Murdoch*'s bill for my 10 pipes *Madeira*, payable 14th *proximo*,			196	14	02
		14th.				
. 9	*Voyage to Rotterdam per the Vankepple* Dr. to *Hamilton's office*, for premium of insurance at $\frac{1}{2}$ *per cent.*			12	00	01
		16th.				
.10	*David Doig, Edinburgh*, Dr. to *Flax-seed*, 315 *l.*					
. 9	Sold him 100 hhds, at 3 guineas *per* hhd, at 4 months,	— — — —		3	5	00 00
		18th.				
.10	*Robert Pollock my account of flax-seed* Dr. to *Flax-seed*, 157 *l.* 10 *s.*					
. 9	Consigned to him 50 hhds, to sell for my account,			157	10	00
		20th.				
	Sundries Drs. to *Flax-seed*, 175 *l.*					
. 1	*Cash* in part of 50 hhds at 3 *l.* 10 *s.*	—	L. 100			
.11	*Samuel Coutts* for the rest, at 6 months,	—	75			
. 9				175	00	00
		22d.				
. 9	*Flax-seed* Dr. to *Cash*, 5 *l.* 10 *s.*					
. 1	Paid charges at *Greenock*,			5	10	00
		24th.				
.10	*Thomas Stevenson my account-current* Dr. to *Bills payable*, 220 *l.*					
. 5	Accepted his bill to *Glen* and *Peters*, at 90 days sight,			220	00	00

		l.	s.	d.
	March 26th.			
.11	*Madeira wine* Dr. to *Sundries*, 192 *l.* 17 *s.* 4 *d.*			
. 7	To *Voyage from Madeira*, for 5 pipes, L 192 2			
. 1	To *Cash* for charges at and from *Greenock*, 1 15 0			
		192	17	04
	28th.			
.10	*Bernard Jones my account of bills* Dr. to *James Forbes his account-current*, 617 *l.* 1 *s* 3 *d.*			
	For my bill on him to *Bernard Jones*, at 60 days, for	617	1	03
	29th.			
. 1	*Cash* Dr. to *Sundries*, 40 8 *l.*			
.10	To *Bernard Jones my account of bills* drawn to *William Cooper*, at 30 days, for — — L 200			
	And *John Syme*, ditto — — 200			
. 8	To *Profit and Loss*, for exchange, — 8			
		40	00	00
	30th.			
	Sundries Dr. to *Cash*, 497 *l.*			
. 5	*Robert Macnair*, paid him in full, — L. 270			
.10	*William Nisbet*, ditto, — — 227			
. 1		497	0	00
	31st.			
. 1	*Cash* Dr. to *the Schooner Peggy*, 87 *l.* 10 *s.*			
. 2	Received my ½ freight,	87	0	00
. 6	*Charges of merchandise* Dr. to *Cash*, 27 *l.* 15 *s.*			
. 1	Expended this month, — —	27	5	00
	April 1st.			
. 2	*Schooner Peggy* Dr. to *Cash*, 25 *l.* 7 *s.*			
. 1	Paid the master to account, — —	2	7	00
	3d.			
. 3	*Bills receivable* Dr. to *Madeira wine*, 157 *l.* 10 *s.*			
.11	For 3 pipes at 52 *l.* 10 *s.* sold Mr. *Campbell*, and received *Thomas Gordon*'s note, at 1 mon. for L 100 0			
	And ditto *Campbell*'s, at 6 weeks, — 57 10			
		157	0	00
	5th.			
. 3	*Bills receivable* Dr. to *Bernard Jones my account of bills*, 200 *l.*			
.10	Drawn to *William Pinkerton*, at 40 days, value in his note, at a day's date, — —	200	0	00
	7th.			
. 1	*Cash* Dr. to *Profit and Loss*, 3 *l.* 10 *s.*			
. 8	Received exchange on the above bill, —	3	10	00
	8th.			
.10	*Bernard Jones, &c.* Dr. to *Bills receivable*, 200 *l.*			
. 3	Received in full of *William Pinkerton*'s note, and remitted do. *Jones* in *Stephenson*'s on *Wimpy*, at 80 days,	200	00	00

						l.	s.	d.
		April 10th.						
		Sundries Drs. to *Tobacco*, 5188 *l.* 18 *s.* 9 *d.*						
4		*Cuſtom-houſe, Port-Glaſgow*, for bonded duties received up, — —		L.	4563 18 9			
1		*Caſh* for the old ſubſidy, —			625 0 0			
2						5188	18	09
		11th.						
4		*George Bickham* Dr. to *Caſh*, 260 *l.*						
1		Paid him in full, — — —				260	00	00
		13th.						
		Sundries Drs. to *Profit and Loſs*, 1220 *l.*						
11		*Samuel Truſtee* for a legacy at *Whitſunday* next,		L.	500			
11		*Houſe in Gallowgate* at 12 years purchaſe, —			720			
8						1220	00	00
		16th.						
5		*Bills payable* Dr. to *Sundries*, 700 *l.*						
1		To *Caſh*, diſcounted my note to *Elias Burnet*, — —		L.	396 14 8			
10		To *Bernard Jones, &c.* for my bill, at 90 days, — —			300 0 0			
8		To *Profit and Loſs*, for diſcount,			3 5 4			
						700	00	00
		20th.						
10		*Bernard Jones, &c.* Dr. to *India ſtock*, 397 *l.* 10 *s.*						
2		Remitted him *Sidney*'s on *Parker*, at 80 days, for — —		L.	197 10			
		And *Hogg* on *Couts*, ditto, —			200 0			
						397	10	00
		Received for 3 0 *India* ſtock, at 132½ *per cent.*						
		22d.						
11		*Ninian Bannerman* Dr. to *Sundries*, 316 *l.*						
11		To *Madeira wine*, for 2 pipes, 54 *l.* —		L.	108			
2		To *Rum*, 4 puncheons, 52 *l.* — —			208			
						316	00	00
		Delivered in barter.						
		Sundries Drs. to *Ninian Bannerman*, 5500 *l.*						
11		*Lead* for 50 tons at 10 *l.* —		L.	500			
12		*Ozenbrigs*, for 20 pieces, 2000 yds, 6*d. per* yard,			50			
11						550	000	
		Received in barter.						
		24th.						
6		*Voyage to Philadelphia* Dr. to *William Elliot my account-current*, 818 *l.* 10 *s.*						
12		For *Engliſh goods*, with charges at 12 months, *per* the *Nightingale*, — — —				818	000	

					l	s.	d.
		April 25th.					
12	*Gideon Crawford his account-current* Dr to *Sundries*, 1037 *l.* 16 *s.* 3 *d.*						
11	To *Lead*, for 50 tuns, 10 *l.* —		L.	500	0	0	
12	To *William Tait*, for 50 tuns, at 1 month,			500	0	0	
	To *Cash* for charges till on board —			12	10	0	
8	To *Profit and Loss* for commission,			25	6	3	
	Per the *Thistle*					1037	16	03
		27th.					
11	*Vinian Bannerman* Dr. to *Bills payable*, 234 *l.*						
5	Given him my note at 20 days sight to even our acct.					234	00	00
		30th.					
	Sundries Drs. to *Charles Hutton*, 252 *l.*						
1	*Cash* in part of composition, at 15 *s. per lb.*		L.	94	10		
	Bills receivable for *John Martin*'s, at 2 mon.			94	10		
8	*Profit and Loss*, for abatement of 5 *s. per lb.*			63	0		
9						252	00	00
	Cash Dr. to *Sundries*, 605 *l.* 10 *s*						
10	To *Bernard Jones*, &c. drawn to *Samuel Scruton*, at 30 days, 2 *per cent.* —		L.	200	0		
	Ditto at 70 days ½, — —			300	0		
8	To *Profit and Loss*, for exchange, —			5	10		
						50	10	00
1	*William Tait* Dr. to *Sundries*, 500 *l.*						
	To *Cash*, paid him in full, —		L.	495			
8	To *Profit and Loss*, for discount, —			5			
						500	00	00
6	*Charges of merchandise* Dr. to *Cash*, 30 *l.*						
1	Expended this month, — — —					30	00	00
		May 2d.					
	Sundries Drs. to *Gideon Crawford's account-curt.* 900 *l.*						
3	*Bills receivable* for *John Horn*'s on demand,		L.	200			
12	*James King*, *Renfrew*, value on demand, —			200			
1	*Cash* for value received, — —			500			
						900	00	0
	Valued on him as above at 40 days.							
		5th.					
3	*Bills receivable* Dr. to *Sundries*, 700 *l.*						
1	To *Cash* discounted, *John Baird* to *Elias Burnet*, 2 months to run, . —		L.	690	13	4	
8	To *Profit and Loss*, for discount and interest,			9	6	8	
						700	00	00
		7th.					
	Sundries Drs. to *Gid. Crawford's acct.-curt.* 137 *l.* 10 *s*						
12	*John Maclean* at 10 days, lent him —		L.	100	0		
1	*Cash*, — — — —			37	10		
12						137	10	00
	Drawn on him to *John Hickson*, value received for							

		l.	s.	d.
	May 9th.			
1	*Cash* Dr. to *Bills receivable*, 100 *l.*			
	Received in full of *Thomas Gordon*'s bill, —	100	00	00
3				
	10th.			
13	*Voyage to London* Dr. to *Sundries*, 468 *l.* 6 *s.* 8 *d.*			
13	To *John Weir and company*, for 1000 yards linen, at 2 months, — — L. 312 10 0			
12	To *Ozenbrigs*, 18 pieces, 1800 yds. 6 *d.* *per* yard, — — 45 0 0			
1	To *Cash* for 500 yds. lawns, and charges, 110 16 8	468	06	08
	Shipped from *Leith*, *per* the *Lovely Nancy*, to the address of *Gideon Schaw*, *London*, to sell for my account.			
	12th.			
1	*Cash* Dr. to *James King*, *Renfrew*, 100 *l.*			
12	Received in part, — —	100	00	00
	15th.			
5	*Bills payable* Dr to *Sundries*, 234 *l.*			
1	To *Cash*, — — L. 133 17			
12	To *John Maclean* for my draught, — 100 0			
8	To *Profit and Loss*, for interest of ditto, - 0 3	234	00	00
	Taken up my note on *Ninian Bannerman*.			
	16th.			
13	*Algernoon Sidney his account of silk* Dr. to *Cash*, 3 *l.* 15 *s.*			
1	Paid charges on 250 *lb.* to sell on his account,	3	15	00
	17th.			
10	*Bernard Jones*, &c. Dr. to *Gideon Schaw*, *my account-current*, 250 *l.*			
23	Remitted him my bill on ditto *Schaw*, at 10 days, for	250	00	00
	20th			
	Sundries Drs. to *Bills payable*, 803 *l.* 6 *s.* 8 *d.*			
13	*John Crawfurd my account in company* for my ¼ of an incle manufacture, — L. 800 0 0			
8	*Profit and Loss*, for 1 month's interest, 3 6 8			
5	Accepted a bill to *John Crawford* and company at 1 month, for —	803	06	08
	24th			
13	*John Philips*, *Paisley*, Dr to *Algernoon Sidney's account of silk*, 225 *l*			
23	Sold him 100 *lb.* at 45 *s.* payable in 2 months,	225	00	00

			l.	s.	d.
		May 26th.			
2	*Rum* Dr. to *Sundries*, 900 *l.*				
3	To *Bills receivable* for *John Horn*'s and *John Martin*'s — — —	294 10			
12	To *James King*, *Renfrew*, for my bill on him,	100 0			
10	To *Bernard Jones*, &c. for my draught at 90 days, — — — —	100 0			
5	To *Bills payable* for my acceptance, at 3 months	405 10			
	Bought of *David Hutcheson*, 20 puncheons, — — at 45 *l.*		900	00	00
		28th.			
	Sundries Drs. to *Bills receivable*, 500 *l.*				
1	*Cash* in part of *John Kay's* bill, —	L 298 14			
10	*Bernard Jones* for *A. Barton*'s on *Wimpy*, at 90 days, — —	201 6			
			500	00	00
		29th.			
1	*Cash* Dr. to *Profit and Loss*, 1 *l.* 6 *s.*				
8	Received interest on *John Kay*'s bill, — —		1	06	00
		30th.			
1	*Cash* Dr. to *Algernoon Sidney's account of silk*, 112 *l.* 10 *s.*				
13	Received for 50 *lb.* at 45 *s.* — —		112	10	00
		31st			
6	*Charges of merchandise* Dr. to *Cash*, 25 *l.* 10 *s.*				
1	Expended this month, — —		25	10	00
		June 1st.			
2	*The Schooner Peggy* Dr. to *Cash*, 120 *l.*				
1	Bought Mr. *Telford*'s $\frac{1}{4}$, and paid —		120	00	00
		3d.			
14	*Cash* Dr. to *Sundries*, 570 *l.*				
5	To *House in Trongate*, for rent to 15th of *May*,	L. 40			
11	To *House in Gallowgate*, ditto, —	30			
11	To *Samuel Trustee* for uncle *Mindful*'s legacy,	500			
			57	0	00
		4th			
	Sundries Drs. to *Cash*, 486 *l.*				
11	*Household-furniture per* account, —	L. 450			
6	*Charges of merchandise*, for wareroom-rent and				
14	clerk's wages last half-year, —	36			
			486	00	00
		5th.			
	Sundries Drs. to *Rob. Pollock my account of flax-seed*, 160*l*				
3	*Bills receiveable* for d° *Pollock*'s at 23d *Proximo*,	L. 60			
14	*Cash* in full of nett proceeds, —	100			
10			160	00	00
		8th.			
14	*Cash* Dr. to *Bills receivable*, 700 *l.*				
3	Received in full of *John Baird*'s bill, —		700	00	

		l.	s.	d.
	June 10th.			
2	*Rum* Dr. to *Caſh*, 5 *l.* 15 *s.*			
14	Paid charges from *Greenock*, — —	5	15	00
	12th.			
	Sundries Drs. to *Voyage to Rotterdam*, 2856 *l.* 6 *s.* 6 *d.*			
14	*John Dunlop my account-current*, for 100 hhds. ſold at 3 $\frac{2}{11}$ ſtivers *per lb.* 15909 *guilders*, L 1458 6 8			
14	Ditto *my account of tobacco*, for 115 hhds.			
9	remaining, — 1397 19 10			
		2856	06	06
	15th.			
15	*George Gordon's account of ſugar* Dr. to *Caſh*, 258 *l.* 5 *s.*			
14	Paid duties, and other charges on 80 hhds. containing 800 *cwt.* to ſell for his account, *per* the *Macdowall*, — — —	258	05	00
	16th.			
1	*Caſh* Dr. to *John Dunlop my account-curt*, 937 *l.* 8 *s.* 1 $\frac{1}{2}$ *d.*			
14	Drawn to the Thiſtle Bank, at 10 days ſight, for 10,000 *guilders*, at 22 $\frac{1}{2}$ *d.* value received, -	937	08	1 $\frac{1}{2}$
	18th.			
1	*George Gordon's account of ſugar* Dr. to *Caſh*, 84 *l.*			
14	Paid freight of 80 hhds. — —	84	00	00
	20th.			
13	*John Weir and company* Dr. to *Caſh*, 312 *l.* 10 *s.*			
14	Paid to his order in full of linen, —	312	10	00
	23d			
5	*Bills payable* Dr. to *Caſh*, 803 *l.* 6 *s.* 8 *d.*			
14	Paid my acceptance to *John Crawford* and company,	80	06	08
	25th.			
5	*Bills payable* Dr. to *Sundries*, 220 *l.*			
13	To *John Philips*, for my draught on him, L. 120			
14	To *Caſh*, paid *Thomas Stevenſon*'s bill, - 100			
		220	00	00
	27th.			
13	*Algernoon Sidney*'s *account-current* Dr. to *ditto his account*			
23	*of ſilk*, 115 *l.*			
	Received *Stevenſon*'s on *Boſtock* and *Huddleſton*, at 80 days, in full of 50 *lb.* ſilk, ſold *Andrew Stevenſon*, and remitted the bill to Mr. *Sidney*, —	115	00	00
	28th.			
	Sundries Drs. to *John Dunlop my account-current*, 375 *l.*			
13	*Algernoon Sidney*'s *account-current* for a bill of 200 *guilders* 22 $\frac{1}{2}$ *d.* at 10 days ſight, remitted to him, L. 187 10			
10				
14	*Bernard Jones*, &c. ditto, ditto, ditto, 187 10			
		375	00	00
	30th.			
6	*Charges of merchandiſe* Dr. to *Caſh*, 40 *l.* 15 *s.* 3 *d.*			
14	Expended this month, — — —	40	15	03

ALPHABET FOR

A.

	Fol.
Angus (John) Perth	6
Anderſon (John)	9

B.

	Fol
Bills receivable	3
Bickham (George)	4
Bills payable	5
Bannerman (Nin.)	11
Balance	15

C.

	Fol.
Caſh	1, 4
Cuſtomhouſe, P. G.	14
Checks	5
Charges of merchandiſe	6
Cuſtomhouſe-deben.	9
Coutts (Samuel)	11
Crawford (Gid.) his acct -curt.	12
Crawford (John) my acct. in comp.	13

D.

	Fol.
Dunlop (James)	6
Doig (David)	10
Dunlop (John) current	14
Ditto, tobacco	14

E.

	Fol.
Ewing (Walter)	7
Elliot (William) my acct.-curt.	12

F.

	Fol.
Flax-ſeed	9
Forbes (James) his account-current	10
Furniture	14

G.

	Fol
Glaſgow manufactory	6
Gordon (George) his account of ſugar	13

H.

	Fol.
Hamilton and Baillie	4
Hutcheſon (James)	4
Houſe in Trongate	5
Hamilton's office	7
Hutton (Charles)	9
Houſe in Gallowgate	11

I.

	Fol.
India ſtock	2
Jones (Bernard) my account of bills	10

K.

	Fol.
King (James)	12

L.

	Fol.
Linen	4
Lead	11

M.

	Fol.
Macnair (Robert)	5
Murdoch (John) &c.	7
Mackay (John)	7
Madeira wine	11
Maclean (John)	12

N.	Fol.	O.	Fol	P.	Fol.
Nisbet (William)	10	Ozenbrigs	12	Peggy (Schooner)	2
				Profit and Loss	8
				Pollock (Rob.) &c.	10
				Philips (John)	13

Q.	Fol.	R.	Fol.	S.	Fol.
		Rum	2	Sugar	2
		Ranken (John)	4	Stock	3
				Sherry	6
				Shoe-factory	7
				Stevenson (Tho.) &c.	10
				Schaw (Gid.) my account current	13
				Sidney (Alg.) his account of silk	13
				Ditto current	15

T.	Fol.	U.	Fol.	V.	Fol.
Tobacco	2			Voyage to Philadelphia	6
Tibby (Ship)	3			Voy. from Madeira	7
Trusty (Samuel)	11			Voy. to Rotterdam	9
Tait (william)	12			Voyage to London	13

W.	Fol.	Y.	Fol.	Z.	Fol.
Weir (John) and comp.	13				

No		Cash, Dr.	Fo	l.	s.	d.	l.	s	d.
1760									
Jan	1	To *Stock*, for ready money, -	3	2000	00	0			
	8	To *Rum*, for 20 puncheons, -	2	400	00	0			
	9	To *Bills receivable*, in full of *Campbell's*, — —	3	100	00	0			
	26	To *Rum*, in part of 4 puncheons,	2	100	00	0			
	30	To *Sherry*, in part of 3 pipes, -	6	8	10	0			
							3108	10	0
Feb.	8	To ditto, in part of 2 pipes, —	6	20	00	0			
	12	To *Bills receivable — Mansfield and Hunter* — —		100	00				
	14	To *Sundries—per Journal*, —	—	105	14	9			
	26	To *John Anderson*, in full, —	9	150	00				
	29	To *Sundries—per Journal*, —	—	300	07	7½			
							676	03	4½
Mar.	2	To *Bills receivable*, in full of *Norris's*,	3	100	00	0			
	5	To *Profit and Loss*, received a bounty,	8	7	10	0			
	20	To *Flax seed*, in part, —		100	00	0			
	29	To *Sundries—per Journal*, —	—	400	00	0			
	31	To *Schooner Peggy*, for my ¼ freight,	2	87	10	0			
							703	00	0
Apr.	5	To *Profit and Loss*, for exchange,	8	3	10	0			
	11	To *Tobacco*, for old subsidy, —	2	625	00	0			
	30	To *Charles Hutton*, in part of composition, — —	9	94	10	0			
	—	To *Sundries—per Journal*, —	—	500	10	0			
							1228	10	0
May	2	To *Gideon Crawford's account-current*, — —	12	500	00	0			
	7	To *ditto*, — —	12	37	10	0			
	9	To *Bills receivable — Thomas Gordon's*,	3	100	00	0			
	12	To *James King*, in part, —	12	100	00	0			
	26	To *Bills receivable— John Kay's*,	3	298	14	0			
	—	To *Profit and Loss*, for interest on ditto's bill, — —	8	1	06	0			
	30	To *Algernoon Sidney's account of silk*,	13	112	10	0			
							1150	00	0
				6766	03	4½	6766	03	4½

		Contra, Cr.	Fo	l.	s.	d.	l	s.	d.
1769									
Jan.	5	By *Linen*, for 300 pieces, —	4	750	00	0			
	7	By *James Hutcheſon*, in full, —	4	250	00	0			
	11	By *Rum*, for 30 puncheons, —	2	1000	00	0			
	15	By *Hamilton and Baillie*, in full,	4	300	00	0			
	17	By *Houſe in Trongate*, paid —	5	500	00	0			
	19	By *Rum*, for charges, —	2	3	10	0			
	31	By *Charges of merchandiſe this month*,	6	25	00	0			
							2828	10	0
Feb.	3	By *Voyage to Philadelphia*, for ſundry charges, — —	6	58	07	0			
	21	By *John Anderſon*, on demand,	9	150	00	0			
	23	By *Bills receivable*, for charges on *Gray's*, — —	3	0	05	6			
	24	By *Profit and Loſs*, loſt with my pocket-book, — —	8	50	15	0			
	27	By *Voyage from Madeira*, for duty and charges, —	7	187	10	6			
	29	By *Charges of merchandiſe* this month,	6	16	10	0			
							462	06	0
Mar.	4	By *Voyage to Rotterdam*, for charges, and ½ freight, —	9	117	17	6			
	8	By *Flax-ſeed, per the Phillis*, for freight, &c. —	9	227	10	0			
	10	By *James Forbes's account-current*,	10	105	10	0			
	20	By *Flax-ſeed*, for charges, —	9	5	10	0			
	26	By *Madeira wine*, for ditto, —	11	1	15	0			
	30	By *Sundries—per Journal*, —	—	497	00	0			
	31	By *Charges of merchandiſe*, —	6	27	15	0			
							98.	17	6
Apr.	1	By *Schooner Peggy*, paid the maſter,	2	25	17	0			
	12	By *George Bickham*, in full, —	4	260	00	0			
	16	By *Bills payable—Eliaſ Burnet*,	5	396	14	8			
	25	By *Gideon Crawford's account current*,	12	12	10	0			
	30	By *William Tait*, in full, —	12	495	00	0			
		By *Charges of merchandiſe* this month,	6	30	00	0			
							1219	03	8
May	5	By *Bills receivable*, diſcounted *Baird's* to *Burnet*, — —	3	690	13	4			
	10	By *Voyage to London*, for lawns and charges, — —	3	110	16	08			
	15	By *Bills payable—Ninian Bannerman*,	5	133	17	0			
	16	By *Algernoon Sidney's account of ſilk*,	13	3	15	0			
	30	By *Charges of merchandiſe*, —	6	25	10				
							964	2	0
				6458	17	2	6458	7	2
		By *Caſh* tranſferred to —	14	307	06	2½	307	06	2½
				6766	03	4½	6766	03	4½

			Fo	l.	s.	d.
	Tobacco, Dr.	Hhds Lbs				
1760						
Jan. 1	To *Stock*, at 8¼ *per lb.* for	200 200000		7291	13	04
		200 200000		7291	13	04
	Sugar, Dr.	Hhds Cwt.				
Jan. 1	To *Stock* at 46 *s.* 3 *d. per cwt.* for — —	10 120	3	277	19	00
	To *Profit and Loss*, gained,		8	24	11	00
		10 120		302	10	00
	India Stock, Dr.	No.				
Jan.	To *Stock*, at 120 *per cent.* for —	600	3	720	00	00
	To *Profit and Loss*, gained, —		8	37	10	00
		600		757	10	00
	Rum, Dr.	*Punch.*				
Jan. 1	To *Stock*, at 40 *l. per* puncheon, for	24	3	960	00	00
11	To *Sundries*, at 42 *l. per* punch. for	30		1260	00	00
19	To *Cash*, for charges from *Greenock*,		1	3	10	00
May 26	To *Sundries*, at 45 *l. per* puncheon,	20		900	00	00
June 10	To *Cash*, for charges from *Greenock*		1	5	10	00
	To *Profit and Loss*, gained, —		8	353	10	00
		74		3483	00	00
	Schooner Peggy, Dr.					
Jan 1	To *Stock*, for my ¼ freighted to *Holland*, —		3	450	00	00
April 1	To *Cash* paid the master to account, —		1	25	07	00
	To *Cash* paid for ¼, — — —		1	20	00	00
	To *Profit and Loss* gained, — —		8	62	03	00
				657	10	00

			Fo	l.	s.	d.
	Contra, Cr.	Hhds / Lbs				
1769						
Mar. 4	By *Voyage to Rotterdam*, rated at 2½ *d. per lb.* —	200 / 200000	9	1875	00	00
April 0	By *Sund.* for dut. drawn back,			5188	18	09
	By *Profit and Loss*, —		8	227	14	07
		200 / 200000		7291	13	04

	Contra, Cr.	Hhds / Cwt.				
Jan. 2	By *Robert Macnair*, at 50 *s. per cwt*, for —	5 / 60	5	150	00	00
4	By *Sherry*, at 30 *l.* 10 *s. per* hhd, for — —	5 / 60	6	152	10	00
		10 / 120		302	10	00

	Contra, Cr.	No.				
April 20	By *Bernard Jones*, &c. at 132½ *per cent.* for — —	300	10	397	10	0
	By *Balance*, at 120 *per cent.* for	300	15	360	00	00
		600		757	10	0

	Contra, Cr.	Punch.				
Jan. 8	By *Cash*, at 45 *l. per* puncheon, for	20		900	00	00
26	By *Sundries*, at 50 *l. per* punch. for	4		20	00	00
Feb. 6	By *Bills receivable*, at 50 *l. per* punch. for — — —	10	3	500	00	00
April 12	By do do at 50 *l.* 10 *s per* punch. for	10	3	505	00	00
22	By *Ninian Bannerman*, at 52 *l. per* puncheon, for — —	4	11	208	0	00
	By *Balance*, at 45 *l. per* punch. for	26	15	1170	00	00
		74		3483	00	0

	Contra,	Cr.				
Mar.	By *Cash.* for my ⅓ freight, . — —		1	87	10	00
	By *Balance*, for prime cost, —		15	570	00	00
				657	10	00

					Fo	l.	s.	d.
		Ship Tibby, Dr.						
1769								
Jan.	1	To *Stock,* for my ½ freighted to *Maryland,*			3	500	00	00
		Bills receivable, Dr.	*When payable.*					
Jan.	1	To *Stock,* for *James Campbell*'s, on demand, — —			3	100	00	00
		To ditto, for *John Beverley*'s bond,	*Nov.*	11	3	500	00	00
	26	To *Rum,* for *John Norris*'s, —	*Feb.*	20	2	100	00	00
Feb.	6	To ditto, for *John Kay*'s, —	*May*	9	2	500	00	00
	12	To ditto, for the following,						
		William Gray's, — —	*Feb.*	23	2	300	00	00
		Smith on *Mansfield and Hunter,*	—	18	2	100	00	00
		Ditto on *Kennedy, Dublin,* at 20 days sight, — —				105	00	00
	23	To *Cash,* for charges of protest on *Gray*'s, — —			1		03	06
April	3	To *Madeira wine,—Thomas Gordon,*	*May*	6	1	100	00	00
		To ditto,—*Alexander Campbell,*	—	18	11	57	10	00
	5	To *Bernard Jones,* &c. for *William Pinkerton,* — —	*Apr.*	9	11	200	00	00
	30	To *Charles Hutton,* for *John Martin*'s,	*July*	3	9	94	10	00
May	2	To *Gideon Crawford's account-current,* for *John Ker*'s, on demand,			12	200	00	00
	5	To *Sundries,* discounted *John Baird*'s,	*July*	8		700	00	00
June	5	To *Robert Pollock my account of flax-seed,* for his note, —	—	23	19	60	00	00
						3117	03	06
		Stock, Dr.						
Jan.	1	To *Sundries—per Journal,* —				5360	17	9
June	30	To *Balance*—the nett of my estate, —			15	9547	09	9¾
						14917	07	6¾

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Jan.	1	By *Balance* for prime coſt, —	15	500	00	00
				500	00	00
		Contra, Cr.				
Jan.	9	By *Caſh,* for *James Campbell*'s —	1	100	00	00
Feb.	12	By ditto for *Smith,* on *Mansfield and Hunter,*	1	100	00	00
	14	Ditto, ditto, on *Kennedy,* — —	1	105	00	00
	29	Ditto, ditto, on *Gray,* with charges,	1	300	03	06
Mar.	2	Ditto, ditto, on *Norris,* —	1	100	00	00
April	8	By *Bernard Jones,* &c. for *Pinkerton*'s —	9	200	00	00
May	9	By *Caſh,* for *Thomas Gordon*'s, —	1	100	00	00
	26	By *Rum,* for *Ker*'s and *Martin*'s, —	2	294	10	00
	28	By *Sundries,* for *John Kay*'s, —		500	00	00
June	8	By *Caſh,* for *John Baird*'s, — —	1	700	00	00
	30	By *Balance,* for *John Beverley*'s bond,	15	500	00	00
		Ditto, for *Alexander Campbell*'s note, --		57	10	00
		Ditto, for *Robert Pollock*'s, — —		60	00	00
				3117	03	06
		Contra, Cr.				
Jan.	1	By *Sundries, per Journal,* — —		12799	12	4
		By *Profit and Loſs,* nett gain laſt 6 months,	8	2117	15	2¾
				14917	07	6¾

			Fo	£.	s.	d.
		John Rankin, Dr.				
1769						
June	30	To *Balance* due him,	15	105	19	00
				105	19	00
		Hamilton and Baillie, Dr.				
Jan.	15	To *Sundries,—per Journal,* — —		450	00	00
				450	00	00
		James Hutcheſon, Dr.				
Jan.	7	To *Caſh,* in full, — — —	1	250	00	00
				250	00	00
		Cuſtomhouſe, Port-Glaſgow, Dr.				
Apr.	11	To *Tobacco,* for bonded duties taken up,	2	4563	18	09
				4563	18	09

		Linen, Dr.	*Pieces.*				
Jan.	5	To *Caſh,* at 50 *s. per* piece, for	300	1	750	00	00
	30	To *Sherry,* at 87 *s.* 6 *d. per* piece, for	20	6	87	10	00
			320		837	10	00
		George Bickham, Dr.					
Apr.	2	To *Caſh,* in full, — —		1	26	00	00
					26	00	00

				Fo.	l.	s.	d.
		Contra,	*Cr.*				
1769							
Jan.	1	By *Stock, per* account, — —		3	105	19	00
					105	19	00
		Contra,	*Cr.*				
Jan.	1	By *Stock, per* account, — —		3	450	00	00
					450	00	00
		Contra,	*Cr.*				
Jan.	1	To *Stock, per* note at 12 days, —		3	250	00	00
					250	00	00
		Contra,	*Cr.*				
Jan.	1	By *Stock,* for bonded duties on 200,000 *lb.* tobacco, — — — —		3	4563	18	09
					4563	18	09
		Contra,	*Cr.*				
Feb.	3	By *Voyage to Philadelphia,* —	320	6	837	10	00
			320		837	10	00
		Contra,	*Cr.*				
Jan	11	By *Rum,* at 3 months, — —		2	260	00	00
					260	00	00

			Fo	l.	s.	d.
		Robert Macnair, Dr.				
1769						
Jan.	12	To *Sugar* on demand, — —	2	150	00	00
Mar	30	To *Cash*, in full, — —	1	270	00	00
				420	00	00
		House in Trongate, Dr.				
Jan.	7	To *Sundries*, at 15 years purchase, —		1200	00	00
June	30	To *Profit and Loss*, gained, 6 months rent,	8	40	00	00
				1240	00	00
		Bills payable, Dr.				
April	16	To *Sundries*, discounted my note to *Burnet*,		700	00	00
May	15	To ditto, ditto, ditto, to *Bannerman*, —		234	00	00
June	23	To *Cash*, paid my acceptance to *Crawford and company*, — — —	1	803	06	08
	25	To *Sundries*, retired *Stevenson*'s draught,		220	00	00
		To *Balance*, for my note to *Hutcheson*, —	15	405	10	00
				2362	16	08
		Checks, Dr.	*Yards.*			
Jan.	22	To *Glasgow manufactory*, at 1 *s. per* yard, — —	5000	6	250	00	00
			5000		250	00	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Jan.	15	By *Hamilton and Baillie*, for my bill, at ſight,	4	150	00	00
Mar.	10	By *James Forbes*'s *account-current*, on demand,	10	270	0	00
				420	00	00
		Contra, Cr.				
June	3	By *Caſh*, for rent to the 15th of *May*, —	1	0	00	00
	30	By *Balance*, at 15 years purchaſe, —	15	1200	00	00
				1240	00	00

				When payable.					
		Contra, Cr.							
Jan.	17	By *Houſe in Trongate*, to *Elias Burnet*,		*May*	20	5	700	00	00
Mar.	24	By *Thomas Stevenſon my account-curt.*		*June*	22	10	220	00	00
Apr.	27	By *Ninian Bannerman*, ſettled *per* bill,		*May*	17	11	234	00	00
May	20	By *Sandries*, to *John Crawford and co.*		*June*	23	—	803	06	08
	26	By *Rum*, for my note to *David Hutcheſon*, — —		*Aug.*	29	2	405	10	00
							2362	16	08

			Fo	Yards.				
		Contra, Cr.						
Feb.	3	By *Voyage to Philadelphia*, at 1 *s. per* yard, — —		5000	6	250	00	00
				5000		250	00	00

				Fo	l.	s.	d.
		Glasgow manufactory, Dr.					
1769		To *Balance,* due by me, ——		15	250	00	00
					250	00	00
		Sherry, Dr.	*Pipes.*				
Jan.	24	To *Sugar,* at 30 *l.* 10 *s.*	5	2	152	10	00
		To *Profit and Loss,* gained, —		8	8	10	00
			5		161	00	00
		Charges of merchandise, Dr.					
Jan.	31	To *Cash,* expended this month, ——		1	25	00	00
Feb.	29	Ditto, ditto, —— ——		1	16	10	00
Mar.	31	Ditto, ditto, —— ——		1	27	15	00
Apr	30	Ditto, ditto, —— ——		1	30	00	00
May	31	Ditto, ditto, —— ——		1	25	10	00
June	4	Ditto, for *Sundries,* —— ——		1	36	00	00
	30	Ditto, ditto, —— ——		1	40	15	03
					201	10	03
		Voyage to Philadelphia, Dr.					
Feb.	3	To *Sundries, per* the *Dunlop,* ——			1408	00	06
Apr.	24	To *William Elliot my account-current, per* the *Nightingale,* —— ——		12	818	10	00
					2226	10	06
		John Angus, Perth, Dr.					
June	30	To *Balance* due him, —— ——		15	35	00	00
					35	00	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Jan.	22	By *Checks,* at 12 months, —— ——		6	250	00	00
					250	00	00
		Contra,	*Cr.* *Pipes.*				
Jan.	30	By *Sundries,* at 32 *l.* for ——	3		96	00	00
Feb.	8	By ditto, at 32 *l.* 10 *s.* for ——	2		65	00	00
			5		161	00	00
		Contra,	*Cr.*				
June	30	By *Profit and Loss,* for 6 months charges,		8	201	10	03
					201	10	03
		Contra,	*Cr.*				
June	30	By *Balance, per* the *Dunlop* and *Nightingale,*		15	2226	10	06
					2226	10	06
		Contra,	*Cr.*				
Feb.	3	By *Voyage to Philadelphia, per* the *Dunlop,* at 6 months, —— ——		6	35	00	00
					35	00	00

				Fo	l.	s.	d.
		Walter Ewing, Dr.					
1769							
June	30	To *Balance,* due to him, ——		11	170	10	00
					170	10	00
		Shoe-factory, Dr.					
June	30	To *Balance,* due by me, ——		15	20	15	00
					20	15	00
		Hamilton's Office, Dr.	*Insured.*				
June	30	To *Balance,* due by me, ——	3837½	15	47	18	07
			3837½		47	18	07
		John Mackay, Vintner, Dr.					
Feb.	8	To *Sherry,* at 4 months, —— ——		6	45	00	00
					45	00	00
		Voyage from Madeira, per the Happy Janet, Dr.					
Feb.	10	To *John Murdoch my account-current,* for 10 pipes *Madeira* wine, —— ——		7	196	14	02
	27	To *Cash,* paid duty and charges on ditto,		1	187	10	06
June	30	To *Profit and Loss,* gained, —— ——		8	59	17	08
					444	02	04
		John Murdoch my account-current, Dr.					
Mar.	12	To *Bernard Jones my account of bills,* 14th *proximo,* —— —— ——		10	196	14	02
					196	14	02

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Feb.	3	By *Voy. to Philadelph. per* the *Dunlop*, at 12 mon.		6	170	10	00
					170	10	00
		Contra,	*Cr.*				
Feb.	3	By *Voy. to Philadelph. per* the *Dunlop*, at 12 mon.		6	20	15	00
					20	15	00
		Contra, *Cr.*	*Insured*				
Feb.	3	By *Voyage to Philadelphia, per* the *Dunlop*, for premium of —	1437	6	35	18	06
		By ditto to *Rotterdam, per* the *Vankepple*, ditto, — —	2400¾	9	12	00	01
			3837¾		47	18	07
		Contra,	*Cr.*				
June	30	By *Balance* due me, — —		15	45	00	00
					45	00	00
		Contra,	*Cr.*				
Feb.	28	By *Charles Hutton*, for 5 pipes, at 50 *l.* 8 *s.*		9	252	00	00
Mar.	26	By *Madeira wine*, for 5 pipes, —		16	192	02	04
					444	02	04
		Contra,	*Cr.*				
Feb.	10	By *Voyage from Madeira*, for 10 pipes *Madeira* wine, — — — — —		7	196	14	02
					196	14	02

			Fo	l.	s.	d.
		Profit and Loss, Dr.				
176						
Feb.		To *Cash*, loft with my pocket-book, —	1	50	15	0
Apr	30	To *Charles Hutton*, for abatement, —	8	63	00	0
May	20	To *Bills* payable, for intereft, —	5	3	06	8
June	3	To *Tobacco*, loft, — —	2	227	14	7
—		To *Charges of merchandife*, — —	6	201	10	3
—		To *Bernard Jones my account of bills*, —	10	4	04	9 3/4
—		To *Stock*, for neat gain fince 1ft *January* laft,	3	2117	15	2 1/4
				2668	06	6 1/2

		Contra, Cr.	Fo	l.	s	d.
1769						
Feb.	14	By *Cash*, for exchange, — —	1		1	09
	29	By ditto, for interest, — —	1			1½
Mar.	5	By *Sundries*, for a bounty and drawback,			0	06
	10	By *James Forbes's account-current*, for commiss.	8	15	1	03
	29	By *Cash*, for exchange, — —	1	8	00	00
Apr.	5	By ditto for ditto, — —	1	3	00	00
	13	By *Sundries*, for legacies, —		1220	00	00
	16	By *Bills payable*, for discount, —	5	3	1	04
	25	By *Gid. Crawford's account-curt.* for commiss.	12	25	06	03
	30	By *Cash*, for exchange, — —	1	5	10	00
		By *William Tait*, for discount, —	12	5	0	00
May	5	By *Bills receivable*, for ditto and commission,	3	9	6	08
	26	By *Bills payable*, for ditto, —	5	0	02	00
		By *Cash*, for interest on *John Kay's* bill,	1	1	06	00
June	30	By *Sugar*, gained, — —	2	24	11	00
		By *India stock*, ditto, — —	3	37	1	09
		By *Rum*, ditto, — —	2	353	15	00
		By the *Schooner Peggy*, ditto, —	2	6	03	00
		By *House in Trongate*, ditto, —	5	40	0	00
		By *Sherry*, ditto, — —	6	8	10	00
		By *Voyage from Madeira*, ditto, —	7	49	17	08
		By ditto to *Rotterdam*, ditto, —	9	443	11	07
		By *Flax-seed, per* the *Phillis*, ditto, —	9	194	10	00
		By *Robert Pollock my account of flax-seed*, ditto,	10	2	10	00
		By *Madeira wine*, ditto, —	11	71	12	08
		By *House in Gallowgate*, ditto, —	11	30	00	00
		By *John Dunlop my account-current*, ditto,	14	33	03	09
				2668	06	6½

			Fo	l.	s.	d.
		John Anderſon, Dr.				
1769						
Feb.	21	To *Caſh,* on demand, — —	1	150	00	00
				150	00	00
		Charles Hutton, Dr.				
Feb.	28	To *Voyage from Madeira,* at 2 months, —	7	252	00	00
				252	00	00
		Voyage to Rotterdam, Dr.				
Mar.	4	To *Sundries, per* the *Vankepple,* conſigned *John Dunlop,* — — —		2400	15	10
	14	To *Hamilton's office,* for premium at $\frac{1}{2}$ *per cent,*	7	12	00	02
June	30	To *Profit and Loſs,* gained, — —	8	443	10	07
				2856	06	06
		James Dunlop, Dr.				
June	30	To *Balance* due him, — —	15	407	18	04
				407	18	04
		Cuſtomhouſe-debentures, Dr.				
Mar.	5	To *Profit and Loſs,* for drawback on ſhoes,	8	1	17	06
				1	17	06

		Flaxſeed per the Phillis, Dr.	*Hhds.*				
Mar.	8	To *Sundries* for — —	200	10	447	10	00
June	20	To *Caſh,* for charges at *Greenock,*		1	5	10	00
	30	To *Profit and Loſs,* gained, —		8	194	10	00
			200		647	10	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769 *Feb.*	26	By *Caſh,* in full, —— ——	1	150	00	00
				150	00	00
		Contra, Cr.				
April	30	By *Sundries,* in full, —— ——		252	00	00
				252	00	00
		Contra, Cr.				
June	12	By *Sundries,* in the hands of *John Dunlop,*		2856	06	06
				2856	06	06
		Contra, Cr.				
Mar.	4	By *Voyage to Rotterdam, per* the *Vankepple,* at 6 months, ——	9	407	18	04
				407	18	04
		Contra, Cr.				
June	30	By *Balance,* —— ——	15	1	17	06
				1	17	06

		Contra, Cr.	Hhds.		l.	s.	d.
Mar.	16	By *David Doig, Edinburgh,* at 3 guineas					
	18	*per* hogſhead, —— ——	100	10	315	00	00
	20	By *Robert Pollock my account of flax-ſeed,*	50	10	157	10	00
		By *Sundries,* at 3 *l.* 10 *s. per* hhd, for	50	5	175	00	00
			200	10	647	10	00

				Fo	l.	s.	d.
		Thomas Stevenson my acct. curt. Dr.					
1769							
Mar.	24	To *Bills*, payable at 90 days, ——		5	220	00	00
					220	00	00
		James Forbes his account-current, Dr.					
Mar.	10	To *Sundries*, *per* the *Hope*, by his order,			617	11	03
					617	11	03
		William Nisbet, *Paisley*, Dr.					
Mar.	30	To *Cash*, in full, — —		1	227	00	00
					227	00	00
		Bernard Jones my account of Bills, Dr.	Days.				
Mar.	28	To *James Forbes his acc.-curt. for my bill*,	60	10	617	11	03
April	8	To *Bills receivable—Stevenson's on Wimpy*,	80	3	200	00	00
	20	To *India stock*, for *Sidney's* on *Parker*,	80	2	397	10	00
May	17	To *Gideon Schaw my account-current*,	90	13	250	00	00
	28	To *Bills receivable*, — —	90	3	201	06	00
June	28	To *John Dunlop my account-current*,	10	14	187	10	00
					1853	17	03
		David Doig, *Edinburgh*, Dr.					
Mar	16	To *Flax-seed*, at 4 months —		9	315	00	00
					315	00	00
		Robert Pollock my acc. of Flaxseed, Dr.					
Mar	18	To *Flax-seed*, to sell for my account, 50 hhds.		9	157	10	00
June	30	To *Profit and Loss*, gained, —		8	2	10	00
					160	00	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1764							
Mar	8	By *Flax-seed, per* the *Phillis,* — —		9	220	00	0
					220	00	0
		Contra,	*Cr.*				
Mar.	8	By *Bernard Jones my acct. of bills, per* draught at 60 days, — — — —		10	617	11	3
					617	11	3
		Contra,	*Cr.*				
Mar.	10	By *James Forbes his account-current,* —		10	227	00	0
					227	00	0
		Contra,	*Cr.*				
			Days				
Mar.	12	By *John Murdoch my acc.-curt. per* draught	33	7	196	14	2
	29	By *Cash,* for two bills, — —	30	1	400	00	0
April	5	By *Bills receivable,* drawn to *Wm. Pinkerton,*	40	3	200	00	0
	16	By *Bills payable,* drawn to *Elias Burnet,*	90	5	300	00	0
	30	By *Cash,* to *Samuel Scruton,* —	30	1	200	00	0
		By ditto, ditto, — —	70	1	300	00	0
May	26	By *Rum,* at — —	90	2	100	00	0
June	30	By *Profit and Loss,* for commission, ——		8	4	04	9 $\frac{1}{2}$
		By *Balance* over-remitted, — —		15	152	18	3 $\frac{1}{2}$
					1853	17	3
		Contra,	*Cr.*				
June	30	By *Balance* due me, — —		15	315	00	0
					315	00	0
		Contra,	*Cr.*				
June		By *Sundries,* for neat proceeds of 50 hhds,			160	00	0
					160	00	0

				Fo	l.	s.	d.
		Samuel Coutts, Dr.					
1769							
Mar.	20	To *Flax-seed,* at 6 months, —		4	75	00	00
					75	00	00
		Madeira wine, Dr.	*Pipes*				
Mar.	26	To *Sundries* for — —	5		193	17	04
June	30	To *Profit and Loss,* gained, —		8	71	12	08
			5		265	10	00
		Samuel Trusty, Dr.					
Apr.	13	To *Profit and Loss,* for a legacy at *Whitsunday* next, — — —		8	500	00	00
					500	00	00
		House in Gallowgate, Dr.					
Apr.	13	To *Profit and Loss,* rated at 12 years purchase,		8	720	00	00
June	30	To ditto, gained — —		8	30	00	00
					750	00	00
		Ninian Bannerman, Dr.					
Apr.	22	To *Sundries,* delivered in barter, —			316	00	00
	27	To *Bills payable* for my acceptance, at 20 days sight, — — —		5	234	00	00
					550	00	00
		Lead, Dr.	*Tuns*				
Apr.	22	To *Ninian Bannerman,* at 10 *l. per* tun, for — — —	50	11	500	00	00
			50		500	00	00

				F.	l.	s.	d.
		Contra,	*Cr.*				
1769							
June	30	By *Balance,* due me, —		15	75	00	00
					75	00	00
		Contra,	*Cr.*				
			Pipes				
April	3	By *Bills receivable,* at 52 *l.* 10 *s. per* pipe, for — —	3	3	157	10	00
	22	By *Ninian Bannerman,* at 54 *l. per* pipe, for — —	2	11	108	00	00
			5		265	10	00
		Contra,	*Cr.*				
June	3	By *Cash,* for my uncle *Mindful*'s legacy,		14	500	00	00
					500	00	00
		Contra,	*Cr.*				
June	3	By *Cash,* for rent, to 15th *May,* —		14	30	00	00
	30	By *Balance,* at 12 years purchase, —		15	720	00	00
					750	00	00
		Contra,	*Cr.*				
Apr.	22	By *Sundries,* received in barter, —			550	00	00
					550	00	00
		Contra,	*Cr.*				
			Tuns				
Apr.	25	By *Gideon Crawford his account-current,* at 10 *l.* for — —	50	1	500	00	00
			50		500	00	00

			Pieces	Yds.	Fo	l.	s.	d.
		Ozenbrigs, Dr.						
1769								
Apr.	22	To *Ninian Bannerman,* at 6 *d. per* yard, ——	20	2000	11	50	00	00
			20	2000		50	00	00
		William Elliot my account-current, Dr.						
June	30	To *Balance* due him, —— ——			15	818	10	00
						818	10	00
		Gideon Crawford his acct-current. Dr.						
Apr.	25	To *Sundries, per* the *Thistle,* ——				1037	16	03
						1037	16	03
		William Tait, Dr.						
Apr.	30	To *Sundries,* in full, —— ——				500	00	00
						500	00	00
		James King, Renfrew, Dr.						
May	2	To *Gideon Crawford's account-current,* value on demand, —— ——			12	200	00	00
						200	00	00
		John Maclean, Dr.						
May	7	To *Gideon Crawford's account-current,* —			12	100	00	00
						100	00	00

			Pieces	Yds.	Fo	l.	s.	d.
		Contra, Cr.						
1769								
May	10	By *Voyage to London*, at 6 *d. per* yard, for —	18	1800	13	45	00	00
June	10	By *Balance*, at 6 *d.* for	2	200	14	5	00	00
			20	2000		50	00	00
		Contra, Cr.						
Apr.	24	By *Voyage to Philadelphia, per* the *Nightingale*, at 12 months, —— —			6	818	10	00
						818	10	00
		Contra, Cr.						
May	2	By *Sundries*, for 3 bills, at 40 days, —				900	00	00
	7	By *Sundries* drawn to *John Hickson*, at 40 days,				137	10	00
		By *Balance*, — —			15	0	06	03
						1037	16	03
		Contra, Cr.						
Apr.	25	By *Gideon Crawford his account-current*, at 1 month, —— ——			12	500	00	00
						500	00	00
		Contra, Cr.						
May	12	By *Cash*, in part — ——			1	100	00	00
	26	By *Rum*, for my bill on him, ——			2	100	00	00
						200	00	00
		Contra, Cr.						
May	25	By *Bills* payable, for my draught on him,			5	100	00	00
						100	00	00

			Fo	l.	s.	d.
		Voyage to London, Dr.				
1769						
May	10	To *Sundries*, from *Leith, per* the *Lovely Nancy*,		468	06	08
				468	06	08
		John Weir and company, Dr.				
June	2	To *Cash*, paid his order in full of linen,	14	312	10	00
				312	10	00
		Algernon Sidney's account of silk, Dr.				
			Lbs.			
May	16	To *Cash*, for charges on —	250	1	3	15 00
		To *Balance*, sold, — —	200	15	452	10 00
			450		456	05 00
		Gideon Schaw my account-current, Dr.				
June	30	To *Balance* due him, — —	15	250	00	00
				2,000	00	00
		John Crawford my account in comp. Dr.				
May	20	To *Bills* payable, for my $\frac{1}{5}$ of an incle-factory,	5	800	00	00
				800	00	00
		John Philips, Paisley, Dr.				
May	24	To *Algernon Sidney's account of silk,* —	13	225	00	00
				225	00	00

				Fo	l.	s.	d.
	Contra,		*Cr.*				
1769 *June* 30	By *Balance,* —			15	468	06	08
					468	06	08
	Contra,		*Cr.*				
May 10	By *Voyage to London,* for linen, ——			13	312	10	00
					312	10	00
	Contra,		*Cr.*				
			Lbs.				
May 24	By *John Philips,* at 45 *s. per lb.* for		100	13	225	00	00
30	By *Cash,* at 45 *s. per lb* for —		50	1	112	10	00
June 27	By *ditto his acc.-curt.* at 46 *s. per lb.* for		50	14	115	00	00
				15	3		
	By *Balance,* for charges on . —		250			15	00
			250		456	05	00
	Contra,		*Cr.*				
May 17	By *Bernard Jones,* for my bill at 90 days,				250	00	00
					250	00	00
	Contra,		*Cr.*				
May 17	By *Balance,* for my $\frac{1}{3}$ of an incle factory,			15	800	00	00
					800	00	00
	Contra,		*Cr.*				
June 25	By *Bills payable,* for my draught on him,			5	120	00	00
	By *Balance,* —— ——			15	105	00	00
					225	00	00

			Fo	l.	s.	d.	l.	s.	d.
		Caſh, Dr.							
1769									
		To *Caſh*, transferred from *Journal*,	1	307	06	2½	307	06	2½
June	3	To *Sundries*, — —	—	570	00	0			
	5	To *Robert Pollock my account of flax-ſeed*, — —	10	100	00	0			
	8	To *Bills receivable*, — *John Baird's*,	3	700	00	0			
	16	To *John Dunlop my account-current*,	14	937	08	1½			
							2307	08	1½
				2714	14	4	2714	14	4
						Fo			
		Houſehold furniture, Dr.							
June	4	To *Caſh*, *per* account, — —				14	450	00	00
							450	00	00
		John Dunlop my account-current, Dr.							
				Guilders.					
June	12	To *Voyage to Rotterdam*, for 100 hhds. tobacco, — —		15909		9	1458	06	08
		To *Profit and Loſs*, gained by exchange, — —				8	33	00	09
				15909					
							1491	07	05
		John Dunlop my acc. of tobacco, Dr.							
June	12	To *Voyage to Rotterdam*, for 115 hhds. tobacco,				9	1397	19	10
							1397	19	10

			Fo	l.	s.	d.	l.	s.	d.
	Contra,	*Cr.*							
1769									
June 1	By the *Schooner Peggy,* —		2	120	00	0			
4	By *Sundries,* —	—		486	00	0			
10	By *Rum,* for charges,	—	2	5	15	0			
15	By *George Gordon's account of ſagar,*		15	258	05	0			
18	By ditto,——ditto, for freight,		15	84	00	0			
20	By *John Weir and comp.* for linen,		13	312	10	0			
23	By *Bills payable,* for my acceptance to *Crawford,* —	—	5	803	6	8			
25	By ditto, paid *Thomas Stevenſon's* bill,		5	100	00	0			
30	By *Charges of merchandiſe* this mon.		6	40	11	3			
							2210	11	11
	By *Balance* remaining, —		15	504	02	5	504	2	05
				2714	14	4	2714	14	04
							Fo		
	Contra,	*Cr.*							
June 30	By *Balance* remaining, ——						450	00	00
							450	00	00
	Contra,	*Cr.*							
		Guild							
June 16	By *Caſh* drawn to the *Thiſtle Bank,* $22\frac{1}{7}$			10000		1	937	08	$1\frac{1}{2}$
28	By *Sundries,* for 2 bills, — — $22\frac{1}{2}$			4000			375	000	
30	By *Balance,* $22\frac{1}{7}$			1909		15	178	19	$3\frac{1}{7}$
				15909					
							1491	07	05
	Contra,	*Cr.*							
June 30	By *Balance,* ——	——				15	1397	19	10
							1397	19	10

			Fo	l.	s.	d.
		George Gordon's acc. of sugar, Dr.				
1769						
June	15	To *Cash*, for duties and charges on 80 hhds.	14	25	05	0
	18	To ditto, for freight, —— ——	14	84	00	0
				342	05	0
		Algernoon Sidney acc.-curt. Dr.				
June	27	To *ditto his account of silk*, for *Stevenson on Bostock*. —— ——	13	115	00	0
	28	To *John Dunlop my acc.-curt.* at 10 days sight,	14	187	10	0
				302	10	0
		Balance, Dr.				
June	30	To *Cash* remaining, —— ——	14	504	02	5
		To *India stock*, 300, at 120 *per cent.* —	2	360	00	0
		To *Rum*, 26 puncheons, at 45 *l. per* punch,	2	1170	00	0
		To *Schooner Peggy*, for prime cost, —	2	570	00	0
		To *Ship Tibby*, for my $\frac{1}{2}$, — —	3	500	00	0
		To *Bills receivable*, for the following,	3			
		John Beverley's bond since the 11th *Nov.*		500	00	0
		Alexander Campbell's bill, 28th *May*,		57	10	0
		Robert Pollock's, 23d *proximo*, —		60	00	0
		To *House in Trongate*, cost — —	5	1200	00	0
		To *Voyage to Philadelphia*, —	6	2226	10	6
		To *John Mackay*, —— ——	7	45	00	0
		To *Customhouse-debentures*, ——	9	1	17	6
		To *Bernard Jones my account of bills*, —	10	152	18	$3\frac{1}{2}$
		To *David Doig, Edinburgh*, — —	10	315	00	0
		To *Samuel Coutts*, — —	11	75	00	0
		To *House in Gallowgate*, — —	11	720	00	0
		To *Ozenbrigs*, 2 pieces, 200 yds. at 6 *d.*	12	5	00	0
		To *Gideon Crawford his account-current*,	12	0	06	2
		To *Voyage to London*, — — —	13	468	6	8
		To *Algernoon Sidney's account of silk*, ——	13	3	15	0
		To *John Crawford my account in company*,	13	800	00	0
		To *John Philips, Paisley*, — —	13	105	00	0
		To *Household furniture*, — —	14	450	00	0
		To *John Dunlop my account-current*, —	14	178	19	$3\frac{1}{2}$
		To *ditto my account of tobacco*, — —	14	1397	9	10
		To *George Gordon's account of sugar*, —	15	342	05	0
		To *Algernoon Sidney's account-current*, —	15	302	10	0
				12512	00	$8\frac{1}{2}$

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769						
June 30	By *Balance,* — —		15	342	05	00
				342	05	00
	Contra,	*Cr.*				
June 30	By *Balance,* — —		15	302	10	00
				302	10	00
	Contra,	*Cr.*				
June 30	By *John Ranken,* due him, —		4	105	19	00
	By *Bills payable* to *Da. Hutcheſon,* 29th *Aug.*		5	405	10	00
	By *Glaſgow manufactory,* —		6	250	00	00
	By *John Angus, Perth,* — —		6	35	00	00
	By *Walter Ewing,* — —		7	170	00	00
	By the *Shoe-factory,* — —		7	20	15	00
	By *Hamilton's office,* — —		7	47	18	07
	By *James Dunlop,* — —		9	407	18	4
	By *William Elliot my account-current,* —		12	818	10	00
	By *Algernoon Sidney's account of ſilk,* —		13	452	00	00
	By *Gideon Schaw my account-current,* —		13	250	00	00
	Total of my debts, — —			2964	10	11
	By *Stock,* the nett of my eſtate, —		3	9547	00	09¾
				12512	00	08¾

SPECIMEN II.

WASTE-BOOK.

B.

Containing an Inventory of my Subject, and the daily Occurrences of my Trade, from 1ſt July *to 31ſt* Dec. 1769.

GLASGOW, the 1ſt of *July* 1769.

		l.	s.	d.
/	Paid *John Ranken* in full, — —	105	19	00
	2d.			
/	Received in full of *Alexander Campbell*'s note, L. 57 10 0			
	Intereſt, — — — 0 7 1			
		57	17	01
	5th.			
/	Bought in comp. with *George Crawford* 5000 *Swediſh* deals, at 40 *l. per* 1000, for which I have advanced	200	00	00
	7th.			
/	Paid *Hamilton's office* in full of inſurance, —	47	18	07
	8th.			
	Paid the following accounts for my *Philadelphia* concern.			
	Walter Ewing in full, — L. 165 0			
	who diſcounted for prompt payt. 5 10			
	170 10			
	The *Shoe-factory* in full, — L. 20 0			
	who diſcounted — — 0 15			
	20 15			
		191	05	00
	10th.			
/	I have opened a *caſh-account* with the Thiſtle Bank for 2000 *l. John Acres* of *Fullhall* cautioner, and in conſequence have drawn — —	100	00	00
/	Received from *Anthony Ferguſon, Edinburgh*, 200 caſks aſhes, at 30 *s. per* caſk;			
	For which paid to his order here by a draught on the Thiſtle Bank, — — L. 120			
	Due at 6 months, — — 180			
		300	00	00

		l.	s.	d.
	12th.			
/	Paid charges of our deals from *Greenock*, —	5	10	0
	13th.			
/	*George Crawford* hath paid me to account of our deal-concern, — — —	100	00	0
	15th.			
/	Paid *James Dunlop* in full, as follows,			
	In *Cash*, — — L. 200			
	In a bill on *Bern. Jones*, at 90 days, 200			
	—400 0 0			
	Discount for prompt payment, — 7 18 4			
		407	18	4
/	Paid carriage of my ashes from *Edinburgh*, by a draught on the Thistle Bank, — —	20	00	0
	16th.			
/	Sold *Alexander Colvin*, at *Denovan*, 50 casks ashes, at 42 *s. per* cask, payable in 6 months, —	105	00	0
	17th.			
/	Sold our deals to *John Robinson* at 50 *l. per* 1000, and received in part, — — L. 100			
	His note at 3 months, for — 150			
		250	00	0
/	Discounted *John Robertson*'s bill of 150 *l.* and received	148	02	6
/	My commission on our deals at $2\frac{1}{2}$ *per cent.* L. 5 10 0			
	Incidental charges, — — 1 15 0			
	Eight days interest of 200 *l.* — 0 4 $4\frac{1}{2}$			
		7	09	$4\frac{1}{2}$
/	Counted with *George Crawford*, and paid him in full of nett proceeds on our deals, — —	117	11	$6\frac{3}{4}$
/	Sold *William Moffat* 50 casks ashes, at 42 *s.* 6 *d. per* bill at 6 months, — —	106	05	0
	24th.			
/	Accepted *John Bell* of *Manchester*'s bill on *Scot* and *Liddel*, payable 14th *October*, for honour of the drawer,	200	00	0
/	Shipped on board the *Nancy*, for *Belfast*, consigned to *George Barclay* merchant there, for sales and returns, 100 casks ashes at prime cost, — L. 160 0 0			
	Lighterage, porterage, and shipping-charges, 3 7 6			
		163	07	6

						l.	s.	d.
			July 25th.					
/	Having agreed to open a warehouse in *London*, for the sales of *Scotch* manufactures, under the management of *James Price*, who is to be $\frac{1}{4}$ concerned, I have given him a draught on the Thistle Bank for my share of the capital, — — — —					500	00	00
			26th.					
/	Sold *Sidney*'s 50 *lb.* silk, at 50 *s. per lb.* and received					125	00	00
/	My commission on *Sidney*'s silk, —			L.	14 10 $7\frac{1}{2}$			
	Ware-room rent, and incidents, —				3 4 $4\frac{1}{2}$			
						17	15	00
/	Remitted *Algernoon Sidney* in full, by my bill on *Bernard Jones*, at 90 days, — —					253	10	00
/	Paid in to the Thistle Bank, — —					200	00	00
			27th.					
/	Received advice from *James Hamilton*, that he hath arrived safe with the cargo *per* the *Dunlop*.——Value *per* invoice, — — —					1408	00	06
/	Insured for *John Carlisle* 500 *l.* on board the *Betsy*, from *Clyde* to *Norfolk, Virginia*, at 4 *per cent.* and received the premium, — —					20	00	00
			29th.					
/	Received from the collector of excise in full of debenture on shoes, — —					1	17	06
/	Shipped on board the *Houston*, for my store in *Philadelphia*, the following goods, marked I. H. and numbered as *per* margin.							
1.	1 bale *Ozenbrigs*, 2 pieces, 200 yards, at $6\frac{1}{2}$ *d.* — —			L.	5 8 4			
2.	1 bale *Linen*, 60 pieces, 1500 yards, at 1 *s.* 6 *d.* bought of the *British linen company*, at 6 months, —				112 10 0			
3.	1 sheeted box, containing books *per* account, bought of *Alex. Donaldson*, *Edinburgh*, at 6 months, —				215 11 10			
4.	1 ditto, containing 95 pieces *Paisley* lawns and gauzes, of *John Philips*, *per* account, — —				196 10 0			
5.	1 ditto hardware, bought of *Robert Dickson*, *per* account at 6 months,				220 0 0			
6.	1 ditto, containing 50 doz. mens hats, *per* account of the *Hat-factory*, at 6 months, — —				356 10 6			
	Carried over, —			L.	1106 10 8			

	Brought over, — L.	1106	10	8	l. s. d.
7.	1 ſheeted box, containing 50 doz. pairs thread ſtockings, bought of *William Martin, per* account at 3 months,	87	10	0	
8.	1 ditto ſilk cloaks, hats, and bonnets, of *Barclay* and *Bogles, per* account at 6 months, — —	275	10	0	
/	Carriage, package, lighterage, and ſhipping-charges, — —	15	17	4	
	Premium of inſurance to *Hamilton's office*, at $3\frac{1}{2}$ *per cent.* — —	52	0	0	
					1537 08 09
	30th.				
/	Received advice from *Gideon Schaw*, that he hath received and ſold my cargo nett proceeds, as *per* account of ſales, 520 *l.* 17 *s.* 6 *d.* for the balance of which in his hands, I have orders to draw, at 20 days ſight,				520 17 06
/	Drawn to *Alexander Moriſon* on *Gideon Schaw*, at 20 days ſight, for the balance of my conſignment, and received — — — L.	270	17	6	
	Exchange 2 *per cent.* — —	5	11	6	
					276 09 00
/	Remitted *Tait* on *Fraſer*, at 85 days, to *Bernard Jones*, for which paid at par, — —				200 00 00
/	Paid in to the Thiſtle Bank, — —				100 00 00
	31ſt.				
/	Charges this month, — —				35 10 00
	Auguſt 1ſt				
/	Received in full of *Robert Pollock*'s bill, —				60 00 00
/	Received advice from *James Hamilton* of the arrival of the *Nightingale*, amount on board *per* invoice,				818 10 00
/	Received likewiſe a remittance in *Dundas* on *Chriſty*, at 60 days ſight, which I have ſold for caſh, L.	300			
	Exchange 1 *per cent.* — —	3			
	Given in to the Thiſtle Bank, —				303 00 00
	4th.				
/	Sold *Caſper Claſon* 20 hhds of *George Gordon's* ſugar, weighing nett 197 *cwt.* 3 *qrs.* 14 *lb.* at 50 *s. per cwt. per* bill at 3 months, — —				494 13 09
/	Lent *John Crawford* manager of our incle concern, for account of the comp. to bear intereſt at 5 *per cent. per* draught on the Thiſtle Bank, — —				300 00 00

	l.	s.	d.
August 8th			
The ship *Tibby* is arrived, and I have settled accounts with the freighters as follows,			
55 *l. per* month, 5 months outward, L. 275			
Deduce 1 month advanced, — 55			
— 220 0			
300 hhds tobacco inwards, at 21 *s per* hhd, 315 0			
Received in full, — — 535 0			
Settled with the master to this date, and paid in full, — — — 197 16			
Netted by last voyage, — — 337 4			
Of which paid in to the other owners $\frac{1}{2}$, and reserved $\frac{1}{2}$, being — —	168	12	00
10th.			
Received from *Bernard Jones*, to be negotiated for him, *Paul Chargewell*'s bill on *Jacob Flinch*, which, being refused acceptance, I have returned with protest.			
Charges, — — —	0	02	06
12th.			
Drawn on *Bernard Jones* in favour of *Alexander Fleming*, for value received,			
At 30 days, exchange 2 *per cent.* — L. 300 0			
At 40 days, — $1\frac{1}{4}$ *per cent.* — 300 0			
Exchange, — — 11 5			
	611	05	00
Remitted *Bernard Jones* to account,			
Stephenson on *Wimpy*, at 90 days, — L. 200			
Young on *Parkhill*, ditto, — 200			
Brown on *Johnston*, ditto, — 300			
For value paid here, — —	700	00	00
14th.			
Bought in company with *Simon Keller* and *John Gun*, each $\frac{1}{2}$ concerned, 20 bales *Ozenbrigs*, 400 pieces, 40,000 yards, at 6 *d per* yard, for which			
Simon Keller hath advanced — — L. 100			
John Gun, — — — 200			
I have paid in cash, — L. 70			
In a draught on the bank, — 130			
— 200			
And granted joint acceptance to *David Doig*, at 3 months, for — — 500			
—	1000	00	00
Sold *Will. Dunlop* 5 bales of our *Ozenbrigs*, 100 pieces, 10,000 yards, at $7\frac{1}{2}$ *d per* yard, to pay at 2 months,	312	10	00

		l.	s.	d.
	August 17th.			
1	Sold 40 hhds of *George Gordon*'s ſugar, containing nett 399 *cwt* 3 *qrs*. at 51 *s. per cwt. per Robert Macnair's* acceptance at 3 months, — —	1019	07	03
	20th.			
1	Sold *Glen* and *Peters* 10 bales of our *Ozenbrigs*, 200 pcs, 20,000 yds, at $7\frac{1}{2}$ *d*.—Received in part, L. 300 Payable in 2 months, — — 325	625	00	00
1	Counted with my partners in the *Ozenbrig* concern, and paid in to *John Gun*, — — L. 133 6 8 To *Simon Keller*, — 33 6 8	166	13	04
1	Taken up my acceptance to *David Hutcheſon* of 405 *l*. 10 *s*. due the 29th inſtant, as follows: Paid in money, — — L. 120 0 In a draught on the bank, — 285 0 Received diſcount of — — 0 10	405	10	00
	25th.			
1	Conſigned to *John Cribben* merchant in *Liverpool* our 5 bales *Ozenbrigs*, *per* the *Laſs of Livingſton*, Capt. *Forreſter*, to ſell for our account. Prime coſt of 100 pieces, 10,000 yards, L. 250 0 25 *per cent*. advance, — 62 10 Charges at ſhipping paid by me, — 4 3	316	13	00
	27th.			
1	Received advice from *James Hamilton*, *Philadelphia*, that he hath bought the ſchooner called *Betſy*, and paid —exchange 70 *per cent*. L. 510 300 Which he hath loaded with a cargo of proviſions for *Jamaica*, conſigned to *John Horn*, for ſales and returns to *Glaſgow*. Coſt with charges, outfit, *&c*. — 1751 1030 At debit of my account-current, L. 2261 —	1330	00	00
1	Sold *William Fogo* 10 hhds of *George Gordon's* ſugar containing nett 101 *cwt*. 3 *qrs*. at 51 *s*. 6 *d per cwt*. Received in part, which I have ſent to the Bank, L. 100 In account at 2 months, — 162	262	00	00
	28th.			
1	Sold 20 puncheons rum, at 50 *l*. *per* punch. for which received *Alexander Fleming*'s acceptance at 3 months,	1000	00	00

				l.	s.	d.
	August 29th.					
/	Received from the Thistle Bank 100 *l.* with which paid repairs on the *Peggy*, —	L.	35 10			
	Ditto on my house in the *Trongate*, —		20 10			
	Ditto ditto in the *Gallowgate*, —		37 15			
	Remains in my hands, — —		6 5			
				100	00	0
	30th.					
/	Drawn to *Elias Burnet* on *Bernard Jones*, at 30 days, value received, for — —	L.	500			
	Exchange at 2 *per cent.* — —		10			
				510	00	0
	And remitted with the advice,					
	Chalmers on *Busby*, 80 days, — —		300			
	Jaffray on *Stenhouse*, ditto, — —		200			
	Value paid, — — —			500	00	0
	31st.					
/	Drawn to the Thistle Bank on *David Doig, Edinburgh*, at 1 day's date, value in account, —			315	00	0
/	Charges this month, — —			65	08	6½
	September 1st.					
/	Received of *John Mackay* in full,	L.	45 0 0			
/	2 months interest on his account, —		0 7 6			
				45	07	6
	And sold him 2 puncheons rum, 55 *l. per* puncheon, in account for 3 months, — — —			110	00	0
/	Remitted *John Angus* in full, — —	L.	35			
	And lent *John Tait*, on demand, —		40			
				75	00	0
/	3d.					
	Bought of *Jo. Mackdonald* 2000 check-handkerchiefs, at 1 *s.* 6 *d.* which I have dispatched for *Leith*, to the					
/	care of *Thomas Gordon*, to be shipped for *James Price* at our warehouse, *London*, to be sold for our account.					
	Drawn on ditto *Price* for the value at 4 months,			150	00	0
	5th.					
	Shipped on board the *Peggy*, for *St. Kitts*, the following goods to the order, and at the risk of *Geo. Gordon* merchant there, marked and numbered, as *per* margin.					
G. G. No 1.	1 sheeted box, containing 1000 pairs thread-stockings, bought of *James Johnston*, at 6 months, *per* account,	L.	147 0 0			
2.	1 bale, containing 150 pieces *Irish* linen, bought of *Alexander Monro*, at 6 mon. *per* account, — — —		320 7 0			
	Carried forward, —	L.	467 7 0			

	Brought forward, —	L.	467	7	0	*l.*	*s.*	*d.*
3.	1 sheeted box, containing 300 pairs mens shoes, weight 525 *lb. per* account, payable to *Thomas Hill*, at 6 months,		60	0	0			
4.	1 ditto, containing 390 pairs womens ditto, bought of *Charles Wright*, at 6 months, — —		48	13	0			
	Charges of packing, porterage, lighterage, and shipping, — —		25	0	0			
	Commission at 2½ *per cent.* —		15	0	6			
						616	00	6
	September 5th.							
/	Received for freight of 100 bales from sundries, *per* the *Peggy*, — —	L.	178	10				
	Of which given the master to account, —		78	10				
	Balance, — —		100	0				
	Freight due by *George Gordon*, at 5 *per cent.*		30	1				
						130	01	0
	7th.							
/	Insured to cover *George Gordon's* property *per* the *Peggy*, the value of 632 *l.* as follows:							
	200 *l.* at *Hamilton's office*, premium 2½ *per cent.* — — —	L.	5	0	0			
	432 *l.* underwrote by myself, ditto,		10	16	0			
	Brokerage, ½ *per cent.* — —		3	3	2			
						18	19	2
	8th.							
/	Underwrote to *John Hamilton*, on board the *Peggy*, premium 2½ the value of 500 *l.* — —					12	10	0
	9th.							
/	Insured to *John Brown* upon the *Hopewell*, from *Newfoundland* to *Leghorn*, the value of 1000 *l.* at 3 *per cent.* and received the premium, — —					30	00	0
	11th.							
/	Received advice from *John Dunlop*, *Rotterdam*, that he hath sold my tobacco, nett proceeds, *per* account of sales transmitted me, amounting to 32556 *guild.* which, exchange at 34 *s.* 6 *d. Flem.* agio 4½ *per cent.* amount in *Sterling* to 3010 *l.* 3 *s.*							
	For which received a remittance in full, *viz.*							
	Van Sluice's on *Tompion*, *London*, at 60 days sight, — —	L.	1000	0	0			
	Van Trump's on *Wood*, ditto, —		730	15	7½			
	Exchange at 1 *per cent.* sold for value,		17	6	0			
						1748	01	7½

		l.	s.	d.
	September 11th.			
/	Given in to the Thiſtle Bank, — L. 800			
	And lent *James Green* on bond, at 5 *per cent.* 1000			
		1800	00	00
	12th.			
/	The carpenter hath brought in his bill of repairs on the *Tibby*.——Paid my ½, — —	20	00	00
	13th.			
/	Bought of *John Philips* 200 pieces ſilk gauzes, containing 2000 yards, at 3 *s.* 4 *d. per* yard, for which drawn on *James Price*, at 100 days date, —	333	06	08
	15th.			
/	*James Price* adviſes me he hath ſold my *India* ſtock 300 at 130 *per cent.* and thereupon hath remitted me in full, a bank poſt bill, which I have ſold at 3 *per cent.* premium, the whole being — —	401	14	00
/	Paid in to the Thiſtle Bank, — —	350	00	00
	17th.			
	Sent to be ſhipped for *London*, by the care of Mr. *Thomas Gordon*, *Leith*, 200 pieces ſilk gauzes, addreſſed to *James Price*, to ſell for our account.			
	Firſt coſt from *Philips*, — L. 333 6 8			
	Charges paid here, — — 2 13 4			
		336	00	00
	20th.			
/	Drawn on *Bernard Jones* in favour of *James Fleming*, at 20 days date, value received for — L. 500			
	And — — — 500			
	Exchange 2½ *per cent.* — — 25			
		1025	00	00
	And remitted him, with the advice, *Granger* on *Tomlinſon*, at 80 days date, value paid, L. 1000 c			
	Exchange at ½ — — 1 5			
		1001	05	00
	22d.			
/	Sold *George Gordon*'s 10 hhds of ſugar, weighing nett 99 *cwt.* 3 *qrs.* at 52 *s per cwt.* and received *John Pagan*'s acceptance, at 3 month's, — —	250	07	06
	Cellar-rent on *George Gordon*'s ſugar, L. 3 7 6			
/	Incidental charges, — — 2 11 0			
	Intereſt of money advanced to 8th *proximo*, 21 1 0			
	Commiſſion at 2½ *per cent.* on 2374 *l.* 12 *s.* 59 12 3			
		86	11	09

		l.	s.	d.
	September 23d.			
/	Shipped *per* the *Diligence*, for my ſtore at *Philadelphia*, an aſſortment of hardware, bought of *Francis*			
I. H.	*Peacock*, in 2 ſheeted boxes, *per* account at 6 months,			
1.	L. 500 0			
2.	Paid ½ freight, — 12 10			
	Charges here and at *Greenock*, — 5 10			
	Premium to cover 530 *l.* due at *Hamilton*'s *office*, at 3 *per cent.* — 16 8			
		534	08	00
/	Bought the *Sailwell* of *Greenock*, at public auction, *per* inventory ſigned, and granted bill at 6 months, for the value, to Meſſ. *Brown* and company,	950	00	00
	24th.			
/	Diſcounted my acceptance to Meſſ. *Brown* and comp. of 950 *l.* as follows.			
	Intereſt for 6 months, L. 23 15			
	Commiſſion at ½, — 4 15 L. 28 10			
	Paid in money, — 1 10			
	In a draught on the Thiſtle Bank, — 920 0			
		950	00	00
	25th.			
/	*James Price* hath remitted a bank-bill at ſight, for 500 *l.* which I ſold the Thiſtle Bank at 3 *per cent.* premium, value in account, —	515	00	00
	26th.			
/	Accepted *George Gordon* of *St. Kitts* his draught to *John Glaſford*, at 20 days ſight, for —	500	00	00
	28th.			
/	Sent to Mr. *Thomas Gordon*, *Leith*, to ſhip for *James Price*, *London*, to ſell for our account, 2 bales incle, containing, as *per* invoice, 1060 groſs, for which paid the incle company, in a draught on the bank,			
	L. 400 0			
	In account at 3 months, — 172 10			
		572	10	00
	30th.			
/	*Thomas Hill* and comp. have freighted the *Sailwell* for a voyage to *St. Kitts*, out and in, for 750 *l.* out of which they are to pay all expenſes of outfit and ſailors wages, — —	750	00	0
/	Charges this month, —	59	10	00

		l.	s.	d.
	October 3d.			
/	Drawn on *Bernard Jones*, at 10 days date, 1½ *per cent.* exchange, to the order of *John Green*, 500 *l.* exchange 7 *l.* 10 *s.* — —	507	10	00
	Received in part, and remitted *Bernard Jones, Blandy* on *Philips*, at 80 days date, for L. 207 10			
	Taken *Green*'s acceptance at 1 month, including intereſt, for the remainder, being 301 5			
		508	15	00
	5th.			
/	Received advice from *John Cribbin, Liverpool*, that he hath received and ſold our *Ozenbrigs*, nett proceeds, as *per* account of ſales, amounting to 321 *l.* 17 *s.* in return for which he hath remitted his own draught on Meſſ. *Gibſon* and *Balfour, Edinburgh*, payable 1ſt *Nov.* which is accepted, — —	321	17	00
	7th.			
/	Bought of the univerſal ware-room, 3 bales of goods for my ſtore in *Philadelphia*, marked I. H. numbered 1. 2. 3. and ſhipped them on board the *Edinburgh, John Telford* maſter, for *Philadelphia*, conſigned to *James Hamilton*; value in account with the univerſal ware-room at 12 months, — L. 350 0 0			
	Charges and freight, — 25 10 0			
	Premium at *Hamilton*'s *office*, to cover the above, at 3 *per cent.* — 11 12 2			
		387	02	02
	9th.			
/	*John Carliſle* hath preſented vouchers of the loſs of the *Betſy*, upon which I had underwrote 500 *l.* and I have thereupon granted bill to him, payable in 3 mon. for — —	500	00	00
	12th.			
/	Sold *William Miller* 4 puncheons rum, at 60 *l. per* puncheon, of which received in part, — L. 50			
	And his acceptance at 3 months, for — 190			
		240	00	00
	13th.			
/	Received a debenture-bill for *George Gordon*'s ſhoes exported, — —	200	00	
	15th.			
/	Accepted *James Hamilton*'s bill to *James Ingram*, at 60 days ſight, for — —	500	00	00

	l.	s.	d.
October 17th.			
Received from on board the *Glasgow* from *Philadelphia*, consigned by *James Hamilton*, the following remittance, *per* invoice;			
200 *Moidores*, 26 *s.* — L. 260			
200 half *Joannes*, 34 *s.* 6 *d.* — 345			
500 *Dollars*, 4 *s.* — 100			
705			
Charges, including freight, — 20			
725	00	00	
Sold the above remittance to the Thistle Bank, as follows:			
200 *Moidores* at 27 *s.* — L. 270 0 0			
200 half *Joannes*, 36 *s.* — 360 0 0			
500 *Dollars*, 4 *s.* 6 *d.* — 125 0 0			
½ *per cent.* premium, — 3 15 6			
758	15	06	
Received of the above, —	8	15	06
19th.			
Retired *George Gordon*'s draught to *John Glasford*, by my draught on the Thistle Bank, for —	500	00	00
21st.			
Sent to *Tho. Gordon*, to be shipped for *James Price*, *London*, 2 boxes white thread, marked |P|, numbered 1. 2. for which drawn on the Thistle Bank, —	370	00	00
24th.			
Shipped for *George Gordon per* the *Hopewell*, *Robert Boyd* master, for *St. Kitts*, 100 boxes candles, marked |G.|, numbered from 1 to 100, weighing gross 14880 *lb.* nett 11970 *lb.* payable with the package, without debenture, to *John Barbour* merchant in *Kilbarchan*, at 6 months.——Amount — L. 277 15			
Charges at shipping, — 2 17			
Commission, — 7 0			
287	12	00	
27th.			
Received from *John Bell* of *Manchester* a bill on *John Glasford* at sight, for 201 *l.* 2 *s* 6 *d.*			
With which taken up my acceptance for his honour, for — L. 200 0 0			
Commission and noting, — 1 2 6			
201	02	06	
28th.			
Received advice that the *Diligence* was cast away, aboard of which I had a cargo insured at *Hamilton*'s *office*,	534	08	00

		l.	s.	d.
	October 30th.			
/	Settled with the underwriters for my loſs, *per* the *Diligence*, as follows:			
	Allowed retention of the premium, — L. 16 8			
	And received the following bills at 3 months;			
	Robert Chriſtie's, —— 100 0			
	John Brown's, —— 100 0			
	Alexander Campbell's, —— 100 0			
	James Denniſton's, —— 100 0			
	Alexander Speir's, —— 118 0			
		534	08	00
	31ſt.			
/	Expended this month, ——	35	10	00
	November 1ſt.			
/	*William Fogo* is broke, and I have compounded his debt to *George Gordon* of 162 *l.* for 10 *s. per* pound, and received *William Dick*'s bill for the compoſition, at 1 month, —— ——	81	00	00
	2d.			
/	Received of *W. Dunlop* in full of *Ozenbrigs*, L. 312 10			
	And of *Glen* and *Peters*, ditto, —— 325 0			
		637	10	00
/	Of which I have paid in to the Thiſtle Bank, —	630	00	00
	5th.			
/	My commiſſion on our *Ozenbrigs*, L. 31 9 6			
	Poſtages, and other charges not yet mentioned, —— —— 5 7 6			
		36	17	00
	6th.			
/	Received payment of the following bills,			
	John Green's, —— L. 301 5			
	Gibſon and *Balfour*'s to *Gribbin*, — 321 17			
		623	02	00
/	Paid *Simon Keller* to account, —— L. 150			
	John Gun, ditto, —— 150			
	Paid in to the Thiſtle Bank, —— 300			
		600	00	00
/	7th.			
	The *Schooner Betſy* is arrived from *Jamaica*, with advices from *John Horn*, that he received and ſold my cargo from *Philadelphia*, nett proceeds *per* account of ſales,	1561	06	06
	In return for which he hath remitted me by the ſame ſhip, as under,			
	60 punch. rum, containing 6250 *gall.* at 3 *s.* 6 *d. Ster.* L. 1093 15			
	60 hhds. ſugar, cont. nett 540 *cwt.* at 25 *s.* 675 0			
	Charges and commiſſion, — 142 8			
		1911	03	00

						l.	s.	d.
			November 9th.					
/	Counted with the maſter of the *Betſy*, and given him a draught on the Thiſtle Bank, for		—			125	00	00
			10th.					
/	Received from the Thiſtle Bank,					1440	00	00
			11th.					
/	Paid duties on my rum,	L.	1270	17	11			
	Extra charges,	—	5	5	0			
					1276	2	11	
	Paid ditto on my ſugar,		170	15	6			
	Extra charges,	—	5	5	0			
					176	0	6	
						1452	03	05
			12th.					
/	Received advice from Mr. *Hamilton*, *Philadelphia*, that he hath received my goods ſafe from on board the *Houſton*, amount *per* invoice,		—		—	1537	8	00
	Received likewiſe *Gray* on *Danziel* and *Forreſter*, *London*, at 20 days ſight,		—		L. 300 0			
	Sold at 2½ *per cent.* exchange,		—		7 10			
						307	10	00
/	Paid in to the Thiſtle Bank,		—		—	300	00	00
			14th.					
	Drawn on *Bernard Jones* to *William Tait*, at 30 days date, for		—	L.	500 0			
	Exchange 2½ *per cent.*		—		12 10			
					512	10		
	Received in part, which paid in to the bank,		—	—	L. 300 0			
	In account at 8 days,		—		212 10			
						512	10	00
			16th.					
/	Received from *James Price* a bank poſt-bill, payable at ſight, 300 *l.* which I have ſold for 3 *per cent.* exchange.—Value in account with the Thiſtle Bank,					309	00	00
			17th.					
/	Received of *Caſper Cloſon* in full of his bill,				L. 494 13 9			
	Nine days intereſt,		—		0 13 9			
						495	07	06
/	Paid in to the Thiſtle Bank,		—			490	00	00
			20th.					
/	Received in full from *Robert Maknair*, and given up his bill,		—		—	1019	07	03

		l.	s.	d.
	November 21st.			
/	Paid *David Doig* the conjunct acceptance granted by *Keller, Gun*, and me, — — L. 500			
	Paid in to the Thistle Bank, — 500			
		1000	00	0
	22d.			
/	Accepted *John Horn*'s bill to *George Murdoch*, at 60 days sight, for — — —	349	16	6
	24th.			
/	Sold *Robert Macnair* my 540 *cwt.* sugar, at 45 *s. per cwt. per* bill, at 3 months, — —	1215	00	0
	25th.			
/	Consigned to *John Farquhar, Edinburgh*, 20 puncheons of my rum from *Jamaica*, which I value at 50 *l. per* puncheon, — — —	1000	00	0
	26th.			
/	Sold *Thomas Hutcheson* 20 puncheons of my *Jamaica* rum, at 50 *l. per* puncheon, *per* bill at 6 months,	1000	00	0
	28th.			
/	Remitted *Bernard Jones, Crosse* on *Coutts*, at 60 days, exchange 1 *per cent.* value in account with the Thistle Bank, — — — L. 500			
	Exchange, — — 5			
		505	00	0
	29th.			
/	Received in full from *William Tait*, L. 212 10 0			
	Interest, — — 0 8 8½			
		212	18	8½
	Received likewise from *John Tait*, - 40 0 0			
	Interest, — — 0 10 0			
		40	10	0
	30th.			
/	Paid Postages and clerk's wages, — L. 87 10			
	House and wareroom-rent since *May*, 45 0			
	Some tradesmens bills for the house, - 69 10			
		202	00	0
/	Charges this month, — —	57	10	0
	December 1st.			
	Received in full of *Alexander Fleming*'s bill, which I have sent to the Thistle Bank, —	1000	00	0
	3d.			
/	Shipped on board the *Glasgow* of *Greenock* to *St. Kitts*, by order and for account of *George Gordon* merchant there, 60 lasts herrings, without debenture, at 14 *l. per* last, paid by my order on the bank, — L. 840 0			
	Charges of shipping, — 10 0			
	Commission, — — 21 5			
		871	05	0

		l.	s.	d.
	December 4th.			
✓	Shipped likewiſe on board the *Jeſſe*, by order and for account of *George Gordon*, 40 laſts ſalmon, bought of *John Godſman*, at 20 *l. per* laſt, to pay on demand, L. 800 0			
	Charges of ſhipping, — — 20 0			
	Commiſſion, — — 20 10	840	10	00
	5th.			
✓	Given a carpenter an order on the Thiſtle Bank, for his bill of repairs on the *Betſy*,	25	00	00
	7th.			
✓	Received advice from *Bernard Jones*, that, by my order, he had bought 5 tickets in the ſtate-lottery, for 12 *l.* 10 *s.* each, at my debit in account, N° 345. 346. 347. 4720. 4830. — — —	62	10	00
✓	Received in full of *William Dick*'s bill, —	81	00	00
	9th.			
✓	*Gray* on *Danziel* and *Forreſter* is returned with proteſt, for non-acceptance and non-payment; upon which I have ſettled with the holder, as follows:			
	Principal, — — L. 300 0 0			
	Proteſts, — — 0 8 6			
	Poſtages, — — 0 3 6			
	Re-exchange — — 12 0 0	312	12	00
	For payment whereof I have drawn at ſight on *Bernard Jones*, for — L. 300 0 0			
	Exchange 3 *per cent.* — — 9 0 0			
	And have paid in caſh, — 3 12 0	312	12	00
	11th.			
✓	Returned *Gray* on *Danziel* and *Forreſter*, *via London*, with proteſt, to Mr. *Hamilton*——Re-exchange,	60	00	00
	13th.			
✓	Received advice that my ticket, N° 347. is come up a prize of — — —	5000	00	00
	15th.			
✓	Sold *Henry Jaffray* 20 puncheons rum, at 50 *l. per* puncheon; received in part, — L. 500			
	Per Bill at 12 months, — — 500	1000	00	00
	16th.			
✓	Bot. *Brown* on *Simon Fraſer*, at 60 days date, L. 120 0			
	Johnſton on ditto, ditto, — 130 0			
	Watſon on ditto, ditto, — 200 0			
	Exchange 1 *per cent.* and value paid, 4 10	454	10	00
	Remitted to *Barton* and *Baillie*, *Edinburgh*, to ſell for my account.			

		l.	s.	d.
	December 18th.			
/	Remitted to *Barton* and *Baillie*, for value paid by the Thistle Bank,			
	Todd on *Skey*, *Kenrick*, and *Man*, at 60 days date, L. 400			
	Exchange 1 *per cent.* — — 4	404	00	00
	To sell for my account.			
/	Taken up my acceptance to *Ingram*, by a draught on the bank, — — —	500	00	00
	20th			
/	*Barton* and *Baillie* have remitted me in full of the above bills, after deducing their own commission, exchange at $1\frac{1}{4}$ *per cent.* in a draught on *James Dunlop* at sight, which he hath paid, —	860	12	06
/	Paid in to the Thistle Bank, — —	800	00	00
	22d.			
/	Remitted *Barton* and *Baillie* sundry bills, at 80 days date *par*, for my account, paid value, in a draught on the Thistle Bank, — — —	1000	00	00
	25th.			
/	Received in full of *John Pagan*'s acceptance, —	250	07	06
/	Remitted *Bernard Jones*, *Brown* on *Johnston*, 80 days *par*, for value paid here, — —	250	00	00
	26th.			
/	Received from *Barton* and *Baillie* a draught on the New Bank, at 1 day's date, in full of nett proceeds of my remittance of the 22d, which have given in to the Thistle Bank, — —	100	00	00
	27th.			
/	Received advice from *George Barclay*, *Belfast*, that he hath received and sold my ashes, nett proceeds at my credit; 211 *l.* 11 *s.* 3 *d. Irish*, exchange at $7\frac{1}{2}$ makes *Sterling*, — — —	197	00	00
	And that, by my order, he had shipped at *Cork*, on board the *Glasgow*, for *St. Kitts*, for account of *George Gordon* merchant there,			
	50 barrels mess beef, at 40 *s. Irish*, — L. 100			
	30 barrels ditto pork, 30 *s.* — 45			
	20 barrels tongues, 50 *s.* — 50			
	Charges, — — 5			
	Commission, — — 5			
	Irish, L. 205			
	Exchange at $7\frac{1}{2}$, — L. 190 13 10 *Sterl.*			
	Commission at 1 *per cent.* — 1 18 0			
		192	11	10

		l	s.	d.
	December 27th.			
/	Received from *John Beverley* in full of 1 year's intereſt of 500 *l.*	25	00	00
/	*John Green* hath retired his bond, by paying the principal, — — — L. 1000 0 0 And the intereſt, — — 14 13 2	1014	13	02
/	By a ſtate tranſmitted me from *James Hamilton* my ſupercargo at *Philadelph.* it appears that he hath received in money ſince his ſettlement in *Philadelphia*, *Currency* 4036 15 6—70 *Exch.* L.2374 11 6 *Ster.* Due by bonds and open accounts, — 2021 15 4—do 1250 9 0 Goods on hand at the invoice-price, 1245 10 0	4870	10	06
/	Charges of the ſtore, including ſupercargo, and clerks wages, amount, currency, L. 398 15 6, at 70 *per cent.*	234	11	06
/	Paid in to the Thiſtle Bank, — —	1200	00	00
	28th.			
/	Received advice from *James Price*, that he hath balanced his books at *London*, by an abſtract of which tranſmitted to me, there appears to be of nett profit 425 *l.* 10 *s.* whereof my $\frac{1}{2}$ is — —	212	15	00
	29th.			
/	By an inventory taken this day of our incle-concern, the profit on the goods already manufactured is computed to 200 *l.* whereof my $\frac{1}{3}$ is — —	66	13	04
	31ſt.			
/	Charges this month, — — —	42	15	00

SPECIMEN II.

JOURNAL. B.

GLASGOW, the 1st of *July* 1769.

					l.	s.	d.
. 7	*John Rankin*, Dr. to *Cash*, 105 *l.* 19 *s.*						
. 1	Paid him in full,	—	—	—	105	19	00
	2d.						
. 1	*Cash*, Dr. to *Sundries*, 57 *l.* 17 *s.* 1 *d.*						
. 2	To *Bills receiveable*, for *Alex. Campbell's*,			L. 57	10	0	
.10	To *Profit and Loss*, for interest,	—		0	7	1	
					57	17	01
	5th.						
.11	*Swedish deals in company with George Crawford* Dr. to						
. 1	*Cash*, 200 *l.*——For 5000 at 40 *l. per* 1000, each ½						
	concerned,	—	—	—	200	00	00
	7th.						
. 9	*Hamilton's office* Dr. to *Cash*, 47 *l.* 18 *s.* 7 *d.*						
. 1	Paid in full of premiums to this date,	—			47	18	07
	8th.						
. 8	*Sundries* Drs. to *Cash*, 185 *l.*						
. 9	*Walter Ewing* in full,	—	—	L. 165			
. 1	*Shoe-factory*, ditto,	—	—	— 20			
					185	00	00
. 8	*Sundries* Drs. to *Profit and Loss*, 6 *l.* 5 *s.*						
. 9	*Walter Ewing* abated for prompt payment,			L. 5	10		
.10	*Shoe-factory*, ditto, ditto,	—		0	15		
					6	05	00
	10th.						
. 1	*Cash*, Dr. to *the Thistle Bank* 100 *l.*						
.11	Drawn in part of a *cash-account*,	—	—		100	00	00
	11th.						
.12	*Ashes* Dr. to *Sundries*, 300 *l.*						
.11	To *the Thistle Bank*, *per* my order,	—		L. 120			
.12	To *Anthony Ferguson*, *per* balance of 200 casks,						
	at 6 months,	—	—	— 180			
					300	00	00
	12th.						
.11	*Deals in comp. with Geo. Crawford* Dr. to *Cash*, 5 *l.* 10 *s.*						
. 1	Paid charges at and from *Greenock*,	—			5	10	00

		l.	s.	d.
	July 13th.			
1	*Cash* Dr. to *George Crawford*, 100 *l.*			
12	Received to account of our deal-concern, —	100	00	0
	15th.			
9	*James Dunlop* Dr. to *Sundries*, 407 *l.* 18 *s.* 4 *d.*			
1	To *Cash*, — — L. 200 0 0			
4	To *Bernard Jones my account of bills*, at 90 days, — — 200 0 0			
10	To *Profit and Loss*, abated for prompt payt, 7 18 4			
		407	18	4
	Paid him in full.			
12	*Ashes* Dr. to *Thistle Bank*, 20 *l.*			
11	Paid carriage *per* my order, — —	20	00	0
	16th.			
12	*Alexander Colvin, Denoven*, Dr. to *Ashes*, 105 *l.*			
12	For 50 cask, 42 *s.* in account at 6 months, —	105	00	0
	17th.			
1	*Cash* Dr. to *deals in company with George Crawford*,			
11	248 *l.* 2 *s.* 6 *d.*			
	Received for 5000, — — — —	248	02	6
11	*Deals in comp* Dr. to *Profit and Loss*, 7 *l.* 9 *s.* 4½ *d.*			
10	For commissi n, &c. — —	7	09	4½
12	*George Crawford* Dr. to *Cash*, 117 *l.* 11 *s.* 6¾ *d.*			
11	Settled with and paid him in full of his ½ nett proceeds, — — —	117	11	6¾
2	*Bills receivable* Dr. to *Ashes*, 106 *l.* 5 *s.*			
12	Sold *William Moffat* 50 casks ashes, *per* bill at 6 mon.	106	5	0
	24th.			
12	*John Bell of Manchester* Dr. to *Bills payable*, 200 *l.*			
8	Accepted his draught on *Scot* and *Liddel*, *supra* protest for his honour, due 14th *October*, —	200	00	0
13	*Voyage to Belfast* Dr. to *Sundries*, 163 *l.* 7 *s.* 6 *d.*			
32	To *Ashes*, for 100 casks, — L. 160 0 0			
1	To *Cash*, for charges, — — 3 7 6			
		163	07	6
	Consigned to *George Barclay* merchant in *Belfast*, to sell for my account, *per* the *Nancy*.			
	25th.			
13	*James Price our Warehouse* Dr. to *the Thistle Bank*, 500 *l*			
11	Paid him *per* my order for my ½ capital, to be employed in a warehouse at *London*, for the sales of *Scotch* manufactures, — —	500	00	0

						l.	s.	d.
			July 26th.					
. 1	*Caſh* Dr. to *Algernoon Sidney's account of ſilk*, 125 *l.*							
. 6	Received for 50 *lb.* at 50 *s. per lb.* — —					125	00	00
. 6	*Algernoon Sidney's account of ſilk* Dr. to *Profit and Loſs*, 17 *l.* 15 *s.*							
.10	For charges and commiſſion on his ſilk, —					17	15	00
. 7	*Alg. Sidney's acc.-cur.* Dr. to *Bern. Jones*, &c. 253 *l.* 10 *s.*							
. 4	Remitted him my bill on ditto *Jones*, at 90 days date, for nett proceeds of his ſilk, — —					253	10	00
.11	*Thiſtle Bank* Dr. to *Caſh*, 200 *l.*							
. 4	Paid in to account, — — —					200	00	00
			27th.					
.13	*James Hamilton my ſtore* Dr. to *Voyage to Philadelphia*, 1408 *l.* 6 *d.*							
. 3	Received advice of his arrival with the cargo *per* the *Dunlop*, *per* invoice, — —					1408	00	06
. 1	*Caſh* Dr. to *Inſurance-account*, 20 *l.*							
.13	Received from *John Carliſle*, at 4 *per cent.* premium, for inſuring 500 *l.* on board the *Betſy*, from *Clyde* to *Virginia*, — — —					20	00	00
			29th.					
. 1	*Caſh* Dr. to *Cuſtomhouſe-debentures*, 1 *l.* 17 *s.* 6 *d.*							
. 3	Received payment of a debenture-bill, —					1	17	06
. 3	*Voyage to Philadelphia* Dr. to *Sundries*, 1537 *l.* 8 *s.*							
. 5	To *Ozenbrigs*, 2 pieces, 200 yds, 6½ *d.* L.			5	8	4		
.14	To *the Britiſh linen company*, *per* account at 6 months, — —			112	10	0		
.14	To *Alexander Donaldſon*, ditto, ditto,			215	11	10		
. 6	To *John Philips*, ditto, ditto —			196	10	0		
.14	To *Robert Dickſon*, ditto, ditto, —			220	0	0		
.14	To *the Hatfactory*, ditto, ditto, —			356	10	6		
.14	To *William Martin*, ditto, 3 months,			87	10	0		
.15	To *Barclay* and *Bogles*, ditto, 6 months,			275	10	0		
. 1	To *Caſh* for charges till on board, —			15	17	4		
. 9	To *Hamilton's office*, inſured 1485 *l.* 8 *s.* at 3½ *per cent.* — —			52	0	0		
							1537	08	00
	Per the *Houſton*, conſigned to *James Hamilton* my ſupercargo at *Philadelphia*.							
			30th.					
. 9	*Gideon Schaw my account-current* Dr. to *Voyage to London*, 520 *l.* 17 *s.* 6 *d.*							
. 5	For nett proceeds *per* account of ſales, —						520	17	06

		l.	s.	d.
	July 30th.			
1	*Cash* Dr to *Sundries*, 276 *l.* 9 *s.*			
9	To *Gideon Schaw my account-current* for my bill, L. 270 17 6			
5	To *Voyage to London*, for exchange, — 5 11 6			
		276	09	00
4	*Bernard Jones my account of bills* Dr. to *Cash*, 200 *l*			
1	Remitted *Tait* on *Fraser*, at 85 days date *par*,	200	00	00
11	*Thistle Bank* Dr to *Cash*, 100 *l.*			
1	Paid to account, — —	100	00	00
15	*Charges of merchandise* Dr. to *Cash*, 35 *l.* 10 *s.*			
1	Expended this month, — —	35	10	00
	August 1st.			
1	*Cash* Dr. to *Bills receivable*, 60 *l.*			
2	Received in full of *Robert Pollock*'s, —	60	00	00
13	*James Hamilton my store* Dr to *Voyage to Philadelphia*, 818 *l.* 10 *s.*			
3	Received advice of the *Nightingale*'s arrival.—Cargo	818	10	00
11	*Thistle Bank* Dr. to *Sundries*, 303 *l.*			
15	To *James Hamilton my account-current*, for *Dundas* on *Christy*, at 60 days sight, — L. 300			
13	To *ditto my store for exchange*, 1 *per cent.* — 3			
		303	00	00
	5th.			
2	*Bills receivable* Dr. to *George Gordon*'s *account of sugar*,			
7	494 *l.* 13 *s.* 9 *d.*			
	Sold *Casper Clason* 20 hhds. containing 197 *cwt.* 3 *qrs.* 14 *lb.* nett, at 50 *s. per* bill at 3 months,	494	13	09
	6th.			
15	*John Crawford and comp.* Dr. to *the Thistle Bank*, 300 *l.*			
11	Lent at 5 *per cent.* interest, —	300	00	00
	8th.			
1	*Cash* Dr. to the *Ship Tibby*, 168 *l.* 12 *s.*			
2	Settled with the freighters and master, and received my $\frac{1}{4}$ nett, — —	168	12	00
	10th.			
4	*Bernard Jones*, &c. Dr. to *Cash*, 2 *s.* 6 *d.*			
1	Paid for protesting his bill on *Jacob Flinch*, —	0	02	06
	12th.			
1	*Cash* Dr. to *Bernard Jones my account of bills*, 611 *l* 5 *s.*			
4	Drawn to *Alex. Fleming*, at 30 days date, L. 300 0			
	Exchange at 2 *per cent.* L. 6 0			
	To ditto, at 40 days, — 300 0			
	Exchange at $1\frac{3}{4}$, — 5 5 11 5			
		611	05	00

			l.	s.	d.
	August 13th				
. 4	*Bernard Jones my account of bills* Dr. to *Cash*, 700 *l.*				
. 1	Remitted *Stephenson* on *Wimpy*, 90 days date, L.	200			
	Young on *Parkhill*, ditto, —	200			
	Brown on *Johnston*, ditto, —	300			
			700	00	00
	14th.				
	Ozenbrigs in comp. with Keller and Gun Dr. to *Sundries*, 1000 *l.*				
.16	To *Simon Keller*, advanced by him, — L.	100			
.16	To *John Gun*, ditto, — —	200			
. 1	To *Cash*, paid by me, — —	70			
.11	To *Thistle Bank*, ditto, — —	130			
. 4	To *David Doig*, *per* joint acceptance, at 3 mon.	500			
			1000	00	00
	Bought in comp. each $\frac{1}{3}$, 20 bales, 400 pieces, 40,000 yards.				
	15th.				
.16	*William Dunlop* Dr. to *Ozenbrigs in company*, &c. 312 *l.* 10 *s.*				
.16	For 5 bales, 100 pieces, 10,000 yards, at $7\frac{1}{2}$ *d.* at 2 months, — — —		312	10	00
	17th.				
. 2	*Bills receivable* Dr. to *George Gordon's account of sugar*, 1019 *l.* 7 *s.* 3 *d.*				
. 7	Received *Robert Macnair's*, at 3 months, for 40 hhds. containing nett 399 *cwt.* 3 *qrs.* at 51 *s.* —		1019	07	03
	20th.				
	Sundries Drs. to *Ozenbrigs in company*, &c. 625 *l.*				
. 1	*Cash* in payment of 10 bales, 200 pieces, 20,000 yds. at $7\frac{1}{2}$ *d.* — — L.	300			
.17					
.16	*Glen* and *Peters* for the balance, at 2 months,	325			
			625	00	00
.16	*Sundries* Drs. to *Cash*, 166 *l.* 13 *s.* 4 *d.*				
.16	*John Gun*, paid him, — L. 133 6 8				
. 1	*Simon Keller*, ditto, — 33 6 8				
			166	13	04
. 8	*Bills payable* Dr. to *Sundries*, 405 *l.* 10 *s.*				
. 1	To *Cash*, taken up my acceptance to *David Hutcheson*, — L. 120 0				
.11	To *Thistle Bank*, for my draught, — 285 0				
.10	To *Profit and Loss*, for discount, — 0 10				
			405	10	00

		l.	s.	d.
	August 25th.			
.17	*John Cribben our account of Ozenbrigs* Dr. to *Sundries*			
.16	316 *l.* 13 *s.*			
	To *Ozenbrigs in company, &c.* for 5 bales, 100 pieces, 10,000 yards, at 25 *per cent.* advance on the prime coft, — — — L. 312 10			
. 1	To *Caſh*, for charges advanced by me, — 4 3			
		316	13	00
	Per the *Laſt of Livingſton*, Capt. *Forreſter*, conſigned to *John Cribben* merchant in *Liverpool*.			
	27th.			
	Sundries Drs. to *J. Hamilton my account-current*, 1330 *l.*			
.17	*Schooner Betſy* bought at *Philadelphia*, — L 300			
.17	*Voyage to Jamaica*, for a cargo of proviſions,			
.15	with charges and outfit of the ſchooner, 1030			
		1330	00	00
	Conſigned to *John Horn* merchant in *Jamaica*, for ſales and returns.			
	Sundries Drs. to *George Gordon's account of ſugar*, 262 *l*			
.11	*Thiſtle Bank*, paid in to account, — L. 100			
.18	*William Fogo*, at 2 months, — — 162			
. 7		262	00	00
	Sold ditto *Fogo* 10 hhds, weighing nett 101 *cwt.* 3 *qrs.* at 51 *s.* 6 *d.*			
	28th.			
. 2	*Bills receivable* Dr. to *Rum* 1000 *l.*			
. 1	Received *Alexander Fleming*'s acceptance at 3 months, for 20 puncheons, 50 *l. per* puncheon, —	1000	00	00
	29th.			
	Sundries Drs to *the Thiſtle Bank*, 100 *l.*			
. 1	*Schooner Peggy* for repairs, — L. 35 10			
. 3	*Houſe in Trongate*, ditto, — — 20 10			
. 5	*Houſe in Gallowgate*, ditto, — — 37 15			
. 1	*Caſh*, — — — — 6 5			
.11		100	00	00
	30th			
. 1	*Caſh* Dr. to *Bernard Jones, &c* 510 *l.*			
. 4	*Per* draught to *Iias Burnet*, at 30 days date, L. 500			
	Exchange at 2 *per cent.* — — 10			
		510	00	00
. 4	*Bernard Jones*, &c. Dr. to *Caſh*, 500 *l.*			
. 1	Remitted *Chalmers* on *Buſby*, at 80 days date, L. 300			
	Jaffray on *Stenhouſe*, ditto, — 200			
		500	00	00
	Value paid here.			

		l.	s.	d.
	August 31st			
.11	*Thistle Bank* Dr. to *David Doig, Edinburgh*, 315 *l.*			
. 4	For my bill, at 1 day's date, value in account,	315	00	00
	Charges of merchandise Dr. to *Cash*, 65 *l.* 8 *s.* 6½ *d.*			
. 1	Expended this month, — — —	65	08	6½
	September 1st.			
. 1	*Cash* Dr. to *Sundries*, 45 *l* 7 *s.* 6 *d.*			
. 3	To *John Mackay*, in full of his account, L. 45 0 0			
.10	To *Profit and Loss*, for 2 months interest, 0 7 6			
		45	07	06
. 3	*John Mackay* Dr. to *Rum*, 110 *l.*			
. 1	For 2 puncheons, 55 *l.* at 3 months, —	110	00	00
	Sundries Drs. to *Cash*, 75 *l.*			
. 8	*John Angus*, remitted him in full, — L. 35			
.18	*John Tait*, lent him on demand, — 40			
. 1		75	00	00
	3d.			
.12	*James Price our warehouse* Dr. to *ditto our account of*			
.12	*bills*, 150 *l.*			
	For 2000 check-handkerchiefs, at 1 *s.* 6 *d.* bought for our warehouse in *London*, for which drawn on ditto *Price*, at 4 months, — —	150	00	00
	5th.			
.18	*George Gordon's acct.-current* Dr. to *Sundries*, 616 *l.* 6 *d.*			
.15	To *Ja. Johnston*, for stockings, at 6 mon. L. 147 0 0			
.15	To *Alexander Monro*, for linen, ditto — 320 7 0			
.19	To *Thomas Hill*, for shoes, ditto, — 60 0 0			
.19	To *Charles Wright*, ditto, ditto — 48 13 0			
. 1	To *Cash*, for charges, — — 25 0 0			
.10	To *Profit and Loss*, for commission, at 2½ 15 0 6			
		616	00	06
	Per the *Peggy*.			
	Sundries Drs. to *the Schooner Peggy*, 130 *l.* 1 *s.*			
. 1	To *Cash*, for nett freight of 100 bales, L. 100 0			
.18	*George Gordon's account-current*, at 5 *per cent.* 30 1			
. 1		130	01	00
	7th.			
.18	*Geo. Gordon's acct.-curt.* Dr. to *Sundries*, 18 *l.* 19 *s.* 2 *d.*			
. 9	To *Hamilton's office*, for premium of 200 *l.* on board the *Peggy*, at 2½ *per cent.* — L. 5 0 0			
.13	To *Insurance-account*, 432 *l.* underwrote by me, ditto, — — 10 16 0			
.10	To *Profit and Loss*, for brokerage, — 3 3 2			
		18	19	02

		£.	s.	d.
	September 8th.			
9	*Hamilton's office* Dr. to *Insurance account*, 12 *l.* 10 *s.*			
13	Insured 500 *l.* on board the *Peggy*, at 2½ *per cent.*	12	10	00
	9th.			
2	*Cash* Dr. to *Insurance-account*, 30 *l.*			
13	Insured to *John Brown*, upon the *Hopewell*, from *Newfoundland* to *Leghorn*, 1000 *l.* at 3 *per cent.*	30	00	00
	11th.			
1	*Cash* Dr. to *John Dunlop my account of tobacco*, 1748 *l.*			
7	1 *s.* 7½ *d.*			
	For nett proceeds 32556 *guilders*, remitted in two bills at 60 days sight, sold at 1 *per cent.* —	1748	01	7½
	Sundries, Drs. to *Cash*, 1800 *l.*			
11	*Thistle Bank*, to account, — L. 800			
2	*Bills receivable* for *James Green*'s bond, — 1000			
1		1800	00	00
	12th.			
2	*Ship Tibby* Dr. to *Cash*, 20 *l.*			
1	Paid my ¼ repairs, — —	20	00	00
	13th.			
	Silk gauzes Dr. to *James Price our account of bills*, 333 *l.*			
19	6 *s.* 8 *d.*			
18	For 200 pieces, containing 2000 yards, at 3 *s.* 4 *d* for which drawn to *John Philips*, at 100 days date, — — —	333	06	08
	15th.			
1	*Cash* Dr. to *India stock*, 401 *l.* 14 *s.*			
1	For 300 at 130 *per cent.* which with 3 *per cent.* exchange, is — — — —	401	14	00
11	*Thistle Bank* Dr. to *Cash*, 350 *l.*			
1	Paid in to account, — — —	350	00	00
	17th.			
13	*James Price our warehouse* Dr. to *Sundries*, 336 *l.*			
19	To *Silk gauzes*, 200 pieces, of *John Philips*, L. 333 6 8			
1	To *Cash*, for charges, — — 2 13 4	336	00	00
	Dispatched to *Leith*, to be shipped *per* Mr. *Thomas Gordon*, for our warehouse, *London*.			
	20th.			
1	*Cash* Dr. to *Bernard Jones my account of bills*, 1025 *l.*			
4	Drawn to *James Fleming*, at 20 days date, for L. 500			
	And — — — 500			
	2½ *per cent.* exchange, — — 25	1025	00	00

		l.	s.	d.
	September 20th.			
4	*Bernard Jones my account of bills* Dr. *to Caſh*, 1001 *l.* 5 *s.*			
1	Remitted at 80 days date *Granger* on *Tomlinſon*, L. 1000 0			
	Exchange at $\frac{1}{8}$ *per cent*, — — 1 5			
		1001	5	00
	22d.			
2	*Bills receivable* Dr. to *George Gordon's account of ſugar*,			
7	250 *l.* 7 *s.* 6 *d.*			
	Sold *John Pagan* 10 hhds, containing 99 *cwt.* 3 *qrs.* nett, at 52 *s.* and received his acceptance at 3 months, for — — — —	250	7	06
7	*George Gordon's account of ſugar* Dr. to *Profit and Loſs*,			
10	86 *l.* 11 *s.* 9 *d.*			
	For charges, intereſt, and commiſſion on the ſales of his ſugar, — —	86	11	09
	23d.			
3	*Voyage to Philadelphia* Dr. to *Sundries*, 534 *l.* 8 *s.*			
20	To *Fra. Peacock*, for hardware, at 6 mon. L. 500 0			
1	To *Caſh* for charges and $\frac{1}{2}$ freight, — 18 0			
9	To *Hamilton's office*, to cover 530 *l.* at 3 *per cent.* 16 8			
		534	8	00
	Per the *Diligence*, for my ſtore, *James Hamilton.*			
20	*Ship Sailwell* Dr. to *Bills payable*, 950 *l.*			
8	For value of ditto, granted my acceptance at 6 mon. to Meſſ. *Brown* and comp. —	950	00	00
	24th.			
8	*Bills payable* Dr. to *Sundries*, 950 *l.*			
11	To *Thiſtle Bank*, for my daught, — L. 920 0			
1	To *Caſh*, — — — 1 10			
10	To *Profit and Loſs*, for commiſſion and diſcount, 28 10			
		950	00	00
	Taken up my acceptance to Meſſ. *Brown* and comp.			
	25th.			
11	*Thiſtle Bank* Dr. to *James Price our warehouſe*, 515 *l.*			
13	For a bank poſt-bill at ſight, ſold the Thiſtle Bank, at 3 *per cent.* premium, — —	515	00	00
	26th.			
18	*George Gordon his acct.-current*, Dr. to *Bills payable* 500 *l.*			
8	Accepted his draught to *John Glaſford*, at 20 days ſight, for — — — —	500	00	00

		l.	s.	d.
	September 28th.			
.13	*James Price our warehouse* Dr. to *Sundries*, 572 *l.* 10 *s.*			
.11	To *Thistle Bank*, for my draught in part of 1060 gross of incle, bought of the incle-company, L. 400 0			
.20	To *Incle-company*, for balance, at 3 months, 172 10			
		572	10	00
	Sent to *Thomas Gordon*, to ship for *James Price, London.*			
	30th.			
.20	*Thomas Hill and company* Dr. to *Ship Sailwell*, 750 *l.*			
.20	For freight out and home of a voyage to *St. Kitts*,	750	00	00
.15	*Charges of merchandise* Dr to *Cash*, 59 *l.* 10 *s.*			
. 1	Expended this month, — —	59	10	00
	October 3d.			
.20	*John Green* Dr. to *Sundries*, 508 *l* 15 *s.*			
. 4	To *Bernard Jones my account of bills*, at 50 days date, — — L. 500 0			
	Exchange, — — 7 10			
.10	To *Profit and Loss*, for interest, — 1 5			
		508	15	00
	Sundries Drs. to *John Green*, 508 *l.* 15 *s.*			
. 4	*Bernard Jones my account of bills*, for *Blandy* on *Philips*, at 80 days date, — L. 207 10			
. 2	*Bills receivable* for ditto *Green*'s, at 1 month, 301 5			
.20		508	15	00
	5th.			
. 2	*Bills receivable* Dr. to *John Cribbin our account of Ozenbrigs*, 321 *l.* 17 *s.*			
.17	For ditto *Cribbin*'s on *Gibson* and *Balfour*, *Nov.* 1. remitted in full of nett proceeds of our *Ozenbrigs*.	321	17	00
	7th.			
. 3	*Voyage to Philadelphia* Dr. to *Sundries*, 387 *l.* 2 *s.* 2 *d.*			
.21	To *Universal Wareroom*, for goods, at 12 months, L. 350 0 0			
. 1	To *Cash*, for charges and ½ freight, 25 10 0			
. 9	To *Hamilton*'s *office*, for prem. at 3 *per cent.* 11 12 2			
		387	02	02
	Per the *Edinburgh*.			
	9th.			
.13	*Insurance-account* Dr. to *Bills payable*, 500 *l.*			
. 8	Settled with *John Carlisle*, on his loss *per* the *Betsy*, and granted bill, at 3 months, for —	500	00	00
	12th.			
	Sundries Drs. to *Rum*, 240 *l.*			
. 1	*Cash*, in part of 4 puncheons, at 60 *l.* — L. 50			
. 2	*Bills receivable*, for *William Miller*'s, at 3 mon. 190			
. 1		240	00	00

					l.	s.	d.
		October 13th.					
3	*Cuſtomhouſe-debentures* Dr. to *George Gordon's account-current*, 2 *l.*						
18	Received for *Shoes*,	—	—			2	00 00
		15th.					
15	*James Hamilton my account-current* Dr. to *Bills payable*,						
8	500 *l.*						
	Accepted his draught to *James Ingram*, at 60 days ſight,	—	—	—		500	00 00
		17th.					
21	*Foreign ſpecie* Dr. to *Sundries*, 725 *l.*						
15	To *James Hamilton my account-current* remitted, *viz.*						
	200 *Moidores* at 26 *s.*	—	L. 260				
	200 half *Joannes*, 34 *s.* 6 *d.*	—	345				
	500 *Dollars*, 4 *s.*	—	—	100			
	In all	—	—	—	705		
1	To *Caſh*, for freight and charges,		—	20			
						725	00 00
	Sundries Drs. to *foreign ſpecie*, 758 *l.* 15 *s.* 6 *d.*						
1	*Caſh*, in part,	—	—	L. 8	15	6	
11	*Thiſtle Bank*, in account,	—	750	0	0		
21						758	15 06
	Sold my foreign remittance, as under:						
	200 *Moidores*, 27 *s.*	—	L. 270	0	0		
	200 half *Joannes*, 36 *s.*	—	360	0	0		
	500 *Dollars*, 4 *s.* 6 *d.*	—	125	0	0		
	½ *per cent* premium on the whole,	—	3	15	6		
	In all	—	—	758	15	6	
		19th.					
8	*Bills payable* Dr to *the Thiſtle Bank*, 500 *l.*						
11	Retired *Gordon's* draught to *Glaſford*,		—			500	00 00
		21ſt.					
13	*James Price our Warehouſe* Dr. to *the Thiſtle Bank*, 370 *l.*						
11	For 2 boxes thread, ſent *Thomas Gordon*, to be ſhipped for *London*,	—	—			370	00 00
		24th.					
18	*George Gordon's account-curt* Dr. to *Sundries*, 287 *l.* 12 *s.*						
21	To *John Barbour*, for 100 boxes candles, 11970 *lb.* at 6 months,	—	—	L. 277	15		
1	To *Caſh*, for ſhipping-charges,		—	2	17		
10	To *Profit and Loſs*, for commiſſion,		—	7	0	287	12 00

Per the *Hopewell*,

		l.	s.	d.
	October 27th.			
. 1	*Cash* Dr. to *John Bell of Manchester*, 201 *l.* 2 *s.* 6 *d.*			
.12	Received a bill at sight, which is paid, —	201	02	06
. 8	*Bills payable* Dr. to *Cash*, 200 *l.*			
. 1	Taken up my acceptance for *John Bell*'s honour,	200	00	00
.12	*John Bell of Manchester* Dr. to *Profit and Loss*, 1 *l* 2 *s.* 6 *d.*			
.10	For commission and noting, — —	1	02	06
	28th.			
. 9	*Hamilton*'s *office* Dr. to *Voyage to Philadelphia*, 534 *l.* 8 *s.*			
. 3	For my cargo, *per* the *Diligence* insured, —	534	08	00
	30th.			
	Sundries Drs. to *Hamilton*'s *office*, 534 *l.* 8 *s.*			
.10	*Profit and Loss*, for premium retained, L. 16 8			
. 2	*Bills receivable* for the following, at 3 months,			
. 9	*Robert Chrystie*'s, — 100 0			
	John Brown's, — 100 0			
	Alexander Campbell's, — 100 0			
	James Denniston's, — 100 0			
	Alexander Speir's, — 118 0			
	518 0	534	08	00
	31st.			
15	*Charges of merchandise* Dr. to *Cash*, 35 *l.* 10 *s.*			
.1	Expended this month, — —	35	10	00
	November 1st.			
	Sundries Drs. to *William Fogo*, 162 *l.*			
. 2	*Bills receivable* for *William Dick*'s, at 1 month, for 10 *s.* *per* pound, — — L. 81			
.18	*George Gordon*'s *account-current*, for 10 *s.* abated, 81			
.18	—	162	00	00
	2d.			
. 1	*Cash* Dr. to *Sundries*, 637 *l.* 10 *s.*			
.16	To *William Dunlop* in full of *Ozenbrigs*, L. 312 10			
.17	To *Glen* and *Peters*, ditto, — — 325 0			
		637	01	00
.11	*Thistle Bank* Dr. to *Cash*, 630 *l.*			
. 1	Paid in to account, — — —	630	00	00
	5th.			
.16	*Ozenbrigs in company* Dr. to *Profit and Loss*, 36 *l.* 17 *s.*			
.10	For commission and charges, — —	36	17	00
	6th.			
	Cash Dr. to *Bills receivable*, 623 *l.* 2 *s.*			
. 1	Received payment of *John Green*'s, — L. 301 5			
. 2	And *Gibson* and *Balfour*'s to *Cribbin*, — 321 17			
		623	02	00

			l.	s.	d.
	November 6th.				
	Sundries Drs. to *Caſh*, 600 *l.*				
.16	*Simon Keller* to account, — — L. 150				
.16	*John Gun*, ditto, — — — 150				
.21	*Thiſtle Bank*, ditto, — — — 300				
. 1			600	00	00
	7th.				
.21	*John Horn my account-current* Dr. to *Voyage to Jamaica*, 1561 *l.* 6 *s.* 6 *d.*				
.17	For nett proceeds of cargo, *per* the *Betſy*, —		1561	06	06
	Sundries Drs. to *John Horn my account-current*, 1911 *l.* 3 *s.*				
. 1	To *Rum*, 60 puncheons, 6250 *gallons*, at 3 *s.* 6 *d.* *per gallon*, — — — L. 1093 15				
.22	To *Sugar*, 60 hhds. nett 540 *cwt.* at 25 *s.* 675 0				
.10	To *Profit and Loſs*, for caſks, charges, and				
.21	commiſſion, — — — 142 8				
			1911	03	00
	Per the *Betſy*.				
.17	*Voyage to Jamaica* Dr. to *the Thiſtle Bank*, 125 *l.*				
.11	Counted with the maſter of the *Betſy*, and paid him,		125	00	00
	10th.				
. 1	*Caſh* Dr. to *the Thiſtle Bank*, 1440 *l.*				
.11	Received to account, — — —		1440	00	00
	11th.				
	Sundries Drs. to *Caſh*, 1452 *l.* 3 *s.* 5 *d.*				
. 1	To *Rum*, for duties and charges, L. 1276 2 11				
.22	To *Sugar*, ditto, ditto, — 176 0 6				
. 1			1452	03	05
	Diſcharged the *Betſy*.				
	12th.				
.13	*James Hamilton my ſtore* Dr. to *Voyage to Philadelphia*,				
. 3	1537 *l.* 8 *s.*				
	For cargo *per* the *Houſton*, *per* invoice, —		1537	08	00
. 1	*Caſh* Dr. to *Sundries*, 307 *l.* 10 *s.*				
.21	To *James Hamilton my account-current* for *Gray* on *Danziel* and *Forreſter*, at 20 days ſight, L. 300 0				
.13	To *ditto my ſtore*, for exchange, at 2½ *per cent.* 7 10				
			307	10	00
.11	*Thiſtle Bank* Dr. to *Caſh*, 300 *l.*				
. 1	Paid in to account, — — —		300	00	00

		l.	s.	d.
	November 14th.			
	Sundries Drs. to *Bernard Jones my account of bills*, 512 *l.* 10 *s.*			
.11	*Thistle Bank* in account, — L. 300 0			
.22	*William Tait*, at 8 days, — — 212 10			
. 4		512	10	00
	Drawn to ditto *Tait*, at 30 days date, for — — L. 500 0			
	Exchange $2\frac{1}{2}$ *per cent.* — 12 10			
	512 10			
	16th.			
.11	*Thistle Bank* Dr. to *James Price our warehouse*, 309 *l.*			
.13	For a bank-bill, remitted by *James Price* of 300 *l.* sold at 3 *per cent.* exchange, — —	309	00	00
	17th.			
. 1	*Cash* Dr to *Sundries*, 495 *l.* 7 *s.* 6 *d.*			
. 2	To *Bills receivable*, in full of *Casper Clason's*, L 494 13 9			
.10	To *Profit and loss*, for interest, — 0 13 9	495	07	06
.11	*Thistle Bank* Dr to *Cash*, 490 *l.*			
. 1	Paid in to account, — — —	490	00	00
	20th.			
. 1	*Cash* Dr. to *Bills receivable*, 1019 *l* 7 *s* 3 *d.*			
. 2	Received in full of *Robert Macnair's* acceptance,	1019	07	03
	Sundries Drs. to *Cash*, 1000 *l.*			
. 4	*David Doig*, in full of our acceptance for *Ozenbrigs*, L. 500			
.11	*Thistle Bank* to account, — — 500			
. 1		1000	00	00
	22d.			
.21	*John Horn my account-current* Dr. to *Bills payable*, 349 *l.* 16 *s.* 6 *d.*			
. 8	Accepted his draught to *George Murdoch*, at 60 days sight, — — —	349	16	06
	24th.			
. 2	*Bills receivable* Dr. to *sugar*, 1215 *l.*			
.22	Received *Robert Macnair's*, for 540 *cwt.* 45 *s.* at 3 months date, — — —	1215	00	00
	25th.			
.22	*John Farquhar my account of rum* Dr. to *Rum*, 1000 *l.*			
. 1	Consigned him 20 puncheons, valued at 50 *l per* puncheon, to sell for my account, —	1000	00	00
	26th.			
. 2	*Bills receivable* Dr. to *Rum*, 1000 *l*			
. 1	Sold *Tho. Hutcheson* 20 punch. 50 *l. per* bill at 6 mon.	1000	00	00

		l.	s.	d.
	November 28th.			
. 4	*Bernard Jones my account of bills* Dr. to *the Thistle Bank*,			
.11	505 *l.*			
	Remitted *Crosse* on *Coutts*, at 60 days date, for L. 500			
	Exchange 1 *per cent.* — — 5			
		505	0	0
	Value in account with the bank.			
	29th.			
. 1	*Cash* Dr. to *Sundries*, 253 *l.* 8 *s.* 8½ *d.*			
.22	To *William Tait* in full, — L. 212 10 0			
.18	To *John Tait*, ditto, — — 40 0 0			
.10	To *Profit and Loss*, for intereſt, — 0 18 8½			
		253	8	8½
	30th			
.15	*Charges of merchandiſe* Dr. to *Cash*, 259 *l.* 10 *s.*			
. 1	Paid ſundry articles of expenſe this month, —	259	10	0
	December 1ſt.			
.11	*Thiſtle Bank* Dr. to *Bills receivable*, 1000 *l.*			
. 2	Received in full of *Alexander Fleming*'s, which I have paid in to the Thiſtle Bank, — —	1000	0	0
	3d.			
.18	*George Gordon*'s *account-curt* Dr. to *Sundries*, 871 *l.* 5 *s.*			
.11	To *Thiſtle Bank*, for herrings, — L. 840 0			
. 1	To *Cash*, for ſhipping-charges, — 10 0			
.10	To *Profit and Loſs*, for commiſſion, — 21 5			
		871	0	5
	Per the *Glaſgow*.			
	4th.			
.18	*George Gordon*'s *acc.-current* Dr. to *Sundries*, 840 *l.* 10 *s.*			
.22	To *John Godſman* for ſalmon, on demand, L. 800 0			
. 1	To *Cash*, for charges, — — 20 0			
.10	To *Profit and Loſs*, for commiſſion, — 20 10			
		840	10	0
	Per the *Jeſſe*.			
	5th.			
.17	*Schooner Betſy* Dr. to *the Thiſtle Bank*, 25 *l.*			
.1	For repairs *per* my order, — —	25	0	0
	7th.			
.22	*Lottery-tickets* Dr. to *Bernard Jones my account of bills*,			
. 4	62 *l.* 10 *s.*			
	For 5 tickets in the ſtate-lottery, bought for my account, — — —	62	10	0
. 1	*Cash* Dr. to *Bills receivable*, 81 *l.*			
. 2	Received in full of *William Dick*'s, —	81	0	0

December 9th.

Sundries Drs to *Cash*, 312 *l.* 12 *s.*

James Hamilton my account current for *Gray* on *Danziel* and *Forrester* returned, L. 300 0
Profit and *Loss* for re-exchange, protests, and postages, — — — 12 12

Cash Dr. to *Bernard Jones my account of bills*, 309 *l.*
drawn at sight, for — — L. 300
Exchange at 3 *per cent.* — — 9

11th.

James Hamilton my account current Dr. to *Profit and loss*, 60 *l.*
For re-exchange on *Gray*'s bill returned to *Philadelphia*, — — — —

13th.

Consolidated annuities Dr. to *Lottery tickets*, 5000 *l.*
Received advice that my ticket, N° 347. is come up a prize of — — —

15th.

Sundries Drs to *Rum*, 1000 *l.*
Cash in part of 20 puncheons, at 50 *l.* L. 500
Bills receivable for *Henry Jeffery*'s, at 12 mon. 500

16th.

Exchange account with Barton and Baillie Dr. to *Cash*, 454 *l.* 10 *s.*
For the following bills remitted, to sell for my acct.
Brown on *Fraser*, at 60 days date, L. 120 0
Johnston on ditto, ditto, — 130 0
Watson on ditto, ditto, — 200 0
For value paid here, with 1 *per cent.* exchange, 4 10

18th.

Exchange account with Barton and Baillie Dr. to *the Thistle Bank*, 404 l.
Remitted *Todd* on *Skey*, *Kenrick*, and *Man*, at 60 days date, — — L 400
Exchange 1 *per cent.* — — 4

Paid for *per* order on the Thistle Bank.

Bills payable Dr. to *Thistle Bank*, 500 *l.*
Taken up my acceptance for *James Hamilton*,

	l.	*s.*	*d.*
	312	12	00
	309	00	00
	60	00	00
	5000	00	00
	1000	00	00
	454	10	00
	404	00	00
	500	00	00

		l.	s.	d.
	December 20th.			
. 1	*Cash* Dr. to *Exchange-account with Barton and Baillie*,			
.23	860 *l.* 12 *s* 6 *d.* in full of my remittances of the 16th and 18th, — — —	860	12	06
.11	*Thistle Bank* Dr. to *Cash*, 800 *l.*			
. 1	Paid in to account, — — —	800	00	00
	22d.			
.23	*Exchange-account with Barton and Baillie* Dr. to *Thistle*			
.11	*Bank*, 1000 *l.*			
	For sundry bills remitted them, at 80 days date *par*,	1000	00	00
	25th.			
. 1	*Cash* Dr. to *Bills receivable*, 250 *l.* 7 *s.* 6 *d.*			
. 2	Received in full of *John Pagan*'s acceptance,	250	07	06
. 4	*Bernard Jones my account of bills* Dr. to *Cash*, 250 *l.*			
. 1	Remitted him *Brown* on *Johnston*, at 80 days date *par*,	250	00	00
	26th.			
.11	*Thistle Bank* Dr. to *Exchange account with Barton and*			
. 4	*Baillie*, 1005 *l.* in full of my remittance of the 22d, to be paid by the New Bank on the 28th, —	1005	00	00
	27th.			
.23	*George Barclay, Belfast, my account-current* Dr. to *Voyage*,			
.13	*to Belfast*, 197 *l.* 10 *s.*			
	For nett proceeds of *ashes*, — —	197	10	00
.18	*George Gordon his account-current* Dr. to *Sundries*, 192 *l.*			
—	11 *s.* 10 *d.*			
.23	To *George Barclay my account-current*, for provisions with charges from *Cork*, *per* the *Glasgow*, — — L. 190 13 10			
.10	To *Profit and Loss*, for my commission, at 1 *per cent.* — — 1 18 0			
		192	11	10
. 1	*Cash*, Dr to *Profit and Loss*, 25 *l.*			
.10	Received one year's interest of *Beverley*'s bond,	25	00	00
. 1	*Cash* Dr. to *Sundries*, 1014 *l* 13 *s.* 2 *d.*			
. 2	To *Bills receivable* in full of *John Green*'s bond, — — — L. 1000 0 0			
.10	To *Profit and Loss*, for interest, — 14 13 2			
		1014	13	02

		l.	s.	d.
	December 27th.			
	Sundries Drs. to *James Hamilton my ſtore*, 4870 *l.* 10 *s.* 6 *d.*			
25	*James Hamilton my account-current*, for money received ſince his ſettlement, L. 2374 11 6			
23	Ditto *my account on time*, for outſtanding debts, — — — 1250 9 0			
24				
13	*Balance* for goods on hand, *per* inventory, 1245 10 0			
		4870	10	06
13	*James Hamilton my ſtore* Dr. to *ditto my account-current*, 234 *l.* 11 *s.* 6 *d.*			
15	For charges ſince his ſettlement on the ſtore, —	234	11	06
11	*Thiſtle Bank*, Dr. to *Caſh*, 1200 *l.*			
1	Paid in to account, — —	120	00	00
	28th.			
13	*James Price our warehouſe* Dr. to *Profit and Loſs*, 212 *l.* 15 *s.*			
10	For my $\frac{1}{7}$ gained at *London*, — —	212	1	00
	29th.			
6	*John Crawford my account in company* Dr. to *Profit and Loſs*, 66 *l.* 13 *s.* 4 *d.*			
20	For my $\frac{1}{7}$ gained on our incle-concern, —	66	13	04
	31ſt.			
15	*Charges of merchandiſe* Dr. to *Caſh*, 42 *l.* 15 *s.*			
1	Expended this month, — — —	42	15	00

		Fo	l.	s.	d.
	July 1769. Dr.				
2	To *Sundries*, — — —		57	17	01
10	To *Thiſtle Bank*, in part of a caſh-account, —	11	100	00	00
13	To *George Crawford*, to account of our deal-concern,	12	100	00	00
17	To *Deals in company with George Crawford*, received in full, — — — —	11	248	02	06
26	To *Algernoon Sidney's account of ſilk*, —	6	125	00	00
27	To *Inſurance-account*, for premium, —	13	20	00	00
29	To *Cuſtomhouſe-debentures*, — —	3	1	17	06
30	To *Sundries*, — — —		276	09	00
	Received this month, — —		929	06	01
	Auguſt 1769. Dr.				
1	To *Bills receivable*, in full of *Robert Pollock's*,	2	60	00	00
8	To *Ship Tibby*, received nett. — —	2	168	12	00
12	To *Bernard Jones my account of bills*—drawn,	4	611	05	00
20	To *Ozenbrigs in company* with *Keller* and *Gun*,	16	300	00	00
29	To *Thiſtle Bank*, ——— to account, —	11	6	05	00
30	To *Bernard Jones my account of bills*—drawn,	4	510	00	00
	Received this month, — —		1656	02	00

	July 1769. *Cr.*	Fo	*l.*	*s.*	*d.*
1	By *John Ranken*, paid him in full, —	7	105	19	00
5	By *Swedish deals in company*, advanced for 5000,	11	200	00	00
7	By *Hamilton's office*, in full of premiums, —	9	47	18	07
8	By *Sundries*, — — —		185	00	00
12	By *Swedish deals in company*,—paid charges, —	11	5	10	00
15	By *James Dunlop*, — —	9	200	00	00
17	By *George Crawford*, in full of his $\frac{1}{4}$ nett proceeds,	12	117	11	06$\frac{3}{4}$
24	By *Voyage to Belfast*, for charges, — —	13	3	07	06
26	By *Thistle Bank*, —— to account, —	11	200	00	00
29	By *Voyage to Philadelphia*, for charges, —	3	15	17	04
30	By *Bernard Jones my account of bills* remitted,	4	200	00	00
—	By *Thistle Bank*, to account, — —	11	100	00	00
31	By *Charges of merchandise*, expended this month,	15	35	10	00
	Paid this month, — —		1416	13	11$\frac{3}{4}$

	August 1769. *Cr.*				
10	By *Bernard Jones my account of bills*, —	4	0	02	06
12	By ditto, ditto, remitted in three bills, —	4	700	00	00
14	By *Ozenbrigs in company*, advanced by me, —	16	70	00	00
20	By *Sundries*, — — —		166	13	04
—	By *Bills payable* to *David Hutcheson*, —	8	1200	00	00
25	By *John Cribbin our account of Ozenbrigs*, for charges,	17	4	03	00
30	By *Bernard Jones my account of bills* remitted,	4	500	00	00
31	By *Charges of merchandise*, expended this month,	15	65	08	06$\frac{1}{2}$
	Paid this month, — —		1626	07	04$\frac{1}{2}$

	September 1769. *Dr.*	Fo	*l.*	*s.*	*d.*
1	To *Sundries*,		45	07	6
5	To *the Schooner Peggy*,	1	100	00	0
9	To *Insurance-account*, for premium,	13	30	00	0
11	To *John Dunlop my account of tobacco*, for proceeds,	7	1748	01	7½
15	To *India stock*, with exchange,	1	401	14	0
20	To *Bernard Jones my account of bills*—drawn,	4	1025	00	0
	Received this month,		3350	03	1½

	October 1769. *Dr.*				
12	To *Rum*, in part,	1	50	00	00
17	To *Foreign specie*, ditto,	21	8	15	06
27	To *John Bell of Manchester*,	12	201	02	06
	Received this month,		259	18	00

	September 1769. *Cr.*	Fo	*l.*	*s.*	*d.*
1	By *Sundries*, — — —		75	00	00
5	By *George Gordon's account-current*, for charges,	18	25	00	00
11	By *Sundries*, — — —		1800	00	00
12	By *Ship Tibby*, for repairs, — —	2	20	00	00
15	By *Thistle Bank*, paid to account, — —	11	350	00	00
17	By *James Price our warehouse*, for charges, —	13	2	13	04
20	By *Bernard Jones my account of bills*, remitted,	4	1001	05	00
23	By *Voyage to Philadelphia*, for charges and ½ freight,	3	18	0	00
24	By *Bills payable*, — —	8	1	10	00
30	By *Charges of merchandise*, expended this month,	15	59	10	00
	Paid this month, — —		3352	18	04

	October 1769. *Cr.*				
7	By *Voyage to Philadelphia*, for charges, and ½ freight,	3	25	0	00
17	By *Foreign specie*, for freight and charges, —	21	20	00	0
24	By *George Gordon's account-current*, for charges,	18	2	1	0
27	By *Bills payable*, retired *Bell's* draught, —	8	200	00	00
31	By *Charges of merchandise*, expended this month,	15	35	16	0
	Paid this month, — — —		283	17	00

	November 1769. Dr.	Fo	l.	s.	d.
2	To *Sundries*, — — —		637	10	0
6	To *Bills receivable*, in full of fundries, —	2	623	02	0
10	To *Thistle Bank*, to account, — —	11	1440	00	0
12	To *Sundries*, — — —		307	10	0
17	To *Sundries*, — — —		495	07	6
20	To *Bills receivable*, in full of *Macnair*'s, —	2	1019	07	3
29	To *Sundries*, — — —		253	08	8½
	Received this month, — —	1	4776	05	5½

	December 1769. Dr.				
7	To *Bills receivable*, in full of *William Dick*'s,	2	81	00	00
—	To *Bernard Jones my account of bills*—drawn,	4	309	00	00
15	To *Rum*, in payment of 20 puncheons, —	1	500	00	00
20	To *Exchange-account* with *Barton* and *Baillie*, recd.	23	860	12	06
25	To *Bills receivable*, in full of *Pagan*'s, —	2	250	07	06
27	To *Profit and Loss*, in full of *Beverly*'s interest,	10	25	00	00
—	To *Sundries*, in full of *Green*'s bond, with interest,		1014	13	02
	Received this month, — —		3040	13	02

	November 1769. Cr.	Fo	l.	s.	d.
2	By *Thistle Bank*, to account, — —	11	636	0	00
6	By *Sundries*,		60	00	00
11	By *ditto*, for duty and charges of *Jamaica* goods,		145	2	05
12	By *Thistle Bank*, to account, — —	11	300		00
17	Ditto ditto,		490	0	00
20	By *Sundries*, — — —		1000	00	00
30	By *Charges of merchandise*, expended this month,	15	259		00
	Paid this month, — —		4731	12	05

	December 1769. Cr.				
16	By *George Gordon's acct.-current*, for shipping-charges,	18	10	00	00
20	By *ditto*, ditto,		20	00	00
25	By *Sundries*,		312	12	00
27	By *Exchange-account* with *Barton* and *Baillie*, remitted,	23	454	10	00
31	By *Thistle Bank*, to account,	11	800	00	00
	By *Bernard Jones my account of bills*, remitted,	4	250	00	00
	By *Thistle Bank*, to account,	11	1200	00	00
	By *Charges of merchandise*, expended this month,	15	42	15	00
	Paid this month,		3089	17	00

ALPHABET FOR

A.

	Fol.
Angus (John)	8
Aſhes	12
Annuities conſolid.	23

B.

	Fol.
Bills receivable	2
Bills payable	8
Bell (John)	12
Britiſh linen comp.	14
Barclay and Bogles	15
Betſy (Schooner)	17
Barbour (John)	21
Barclay (Geo.) my account-current	23
Balance	24

C.

	Fol.
Caſh	1
Cuſtomhouſe-debentures	3
Coutts (Samuel)	4
Crawford (Gideon) his account-current	5
Crawford (John) my account in company	6
Colvin (Alexander)	12
Crawford (George)	12
Charges of merchandiſe	15
Crawford (Jo. and comp.)	15
Cribbin (John our account of Ozenbrigs	17

D.

	Fol.
Doig (David)	4
Dunlop (John) my account-current	6
Dunlop (John) my acct of tobacco	7
Dunlop (James)	9
Donaldſon (Alex.)	14
Dickſon (Robert)	14
Dunlop (William)	16

E.

	Fol.
Ewing (Walter)	8
Elliot (Will.) my account-current	9
Exchange account with Barton and Baillie	23

F.

	Fol.
Ferguſon (Anthony)	12
Fogo (William)	18
Foreign ſpecie	21
Farquhar (John) my account of rum	22

G.

	Fol.
Gordon (Geo.) his account of ſugar	6
Glaſg. manufactory	8
Gun (John)	16
Glen and Peters	17
Gordon (Geo.) his account-current	18
Green (John)	20
Godſman (John)	22

H.

	Fol.
Houſe in Trongate	3
Houſe in Gallowgate	5
Houſehold-furniture	6
Hamilton's office	9
Hamilton (Ja.) my ſtore	13
Hat-factory	14
Hamilton (James) my account current	15
Hill (Thomas)	19
Hill (Tho.) and comp.	20
Horn (John) my account current	21
Hamilton (James) my account on time	23

I.

	Fol.
India ſtock	1
Jones (Bern.) my account of bills	4
Inſurance-account	13
Johnſton (James)	19
Incle-company	20

K.

	Fol.
Kellar (Simon)	16

L.

	Fol.
Lottery-tickets	22

M.

	Fol.
Mackay (John)	3
Martin (William)	14
Munro (Alexander)	19

N.	Fol.

O.	Fol.
Ozenbrigs	5
Ozenbrigs in comp.	16

P.	Fol.
Peggy (Schooner)	1
Philips (John)	6
Profit and Loſs	10
Price (James) our warehouſe	13
Price (James) our account of bills	18
Peacock (Francis)	20

Q.	Fol.

R.	Fol.
Rum	1
Ranken (John)	7

S.	Fol
Sidney (Algernoon's) account of ſilks	
Sidney (Algernoon's) account current	
Stock	7
Shoe factory	9
Schaw (Gideon) my account-current	9
Swediſh deals in company	1
Silk gauzes	19
Ship Sailwell	20
Sugar	22

T.	Fol.
Tibby (Ship)	2
Thiſtle Bank	11
Tait (John)	18
Tait (William)	22

U.	Fol.
Univerſal wareroom	21

V.	Fol
Voy. to Philadelphia	3
Voyage to London	5
Voyage to Belfaſt	13
Voyage to Jamaica	17

W.	Fol.
Wright (Charles)	19

Y.	Fol.

Z.	Fol.

			Fo.	l.	s.	d.
	Cash,	Dr.				
1769	To *Stock, per* bance, — —			504	02	5
July	To *Sundries*, received this month, —			929	06	1
Aug.	Ditto, ditto, —			1656	02	0
Sept.	Ditto, ditto, —			3350	03	1½
Oct.	Ditto, ditto, —			259	18	0
Nov.	Ditto, ditto, —			4776	05	5½
Dec.	Ditto, ditto, —			3040	13	2
				14516	10	3
	India Stock,	Dr.				
July 1	To *Stock*, at 120 *per cent.* —	300	7	360	00	00
Dec. 31	To *Profit and Loss*, gained, —		10	41	14	00
		300		401	14	00
	Rum,	Dr. Punch.				
July 1	To *Stock*, at 45 *l. per* puncheon for	26	7	1170	00	00
Nov. 7	To *John Horn my acct.-current*, for	60	21	1093	15	00
11	To *Cash*, for duty and charges,		1	1276	02	11
Dec. 31	To *Profit and Loss*, gained, —		10	810	02	01
		86		4350	00	00
	Shooner Peggy,	Dr.				
July 1	To *Stock*, for prime cost, ——		7	570	00	00
Aug. 29	To *Thistle Bank*, for repairs, ——		11	35	10	00
Dec. 31	To *Profit and Loss*, gained, ——		10	94	11	00
				700	01	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
July		By *Sundries*, paid this month, —			1416	13	11¾
Aug.		Ditto, Ditto, — —			1626	07	04¾
Sept.		Ditto, ditto, — —			3352	18	04
Oct.		Ditto, ditto, — —			283	17	00
Nov.		Ditto, ditto, — —			4731	13	05
Dec.		Ditto, ditto, — —			3089	17	00
		By *Balance* remaining, — —			15	03	02
					14516	10	03

		Contra,	*Cr.*				
Sept.	15	By *Cash*, with exchange, sold at 130 *per cent.* — —	300	1	401	14	00
			300		401	14	00

		Contra,	*Cr.*				
			Punch.				
Aug.	28	By *Bills receivable*, for —	20	2	1000	00	00
Sept.	1	By *John Mackay*, for —	2	3	110	00	00
Oct.	12	By *Sundries*, for — —	4		240	00	00
Nov.	25	By *John Farquhar my acct. of rum*,	20	22	1000	00	00
	26	By *Bills receivable*, for —	20	2	1000	00	00
Dec.	15	By *Sundries*, for — —	20		1000	00	00
			86		4350	00	00

		Contra,	*Cr.*				
Sept.	5	By *Sundries*, for freight, — —			130	01	00
		By *Balance*, for prime cost, —		24	570	0	00
					700	01	00

				Fo	l.	s.	d.
		Ship Tibby,	*Dr.*				
1769							
July	1	To *Stock, per* balance, — — —		7	500	00	00
Sept.	12	To *Cash*, for repairs, — — —		1	20	00	00
Dec.	31	To *Profit and Loss*, gained, —		10	148	12	00
					668	12	00
		Bills receivable,	*Dr.*				
July	1	To *Stock*, for the following, *viz.*					
		John Beverley's bond, —	*Nov.* 11.	7	500	00	00
		Alexander Campbell's acceptance,	*over due.*	7	57	10	00
		Robert Pollock's ditto, —	*July* 22.	7	60	00	00
	17	To *Ashes*, for *William Moffat*'s ditto,	*Jan.* $\frac{17}{20}$.	12	106	05	00
Aug.	5	To *George Gordon*'s *account of sugar*, for *Casper Clason*'s, — —	*Nov.* $\frac{5}{6}$	7	494	13	09
	17	To *ditto*, for *Robert Macnair*'s, —	*ditto* $\frac{17}{20}$.	7	1019	07	03
	28	To *Rum*, for *Alexander Fleming*'s,	*Nov.* 28. *Dec.* 1.	1	1000	00	00
Sept.	11	To *Cash*, for *James Green*'s bond,		1	1000	00	00
	22	To *George Gordon*'s *account of sugar*, for *John Pagan*'s, — —	*Dec.* $\frac{22}{25}$.	7	250	07	06
Oct.	3	To *John Green*, *per* bill at —	*Nov.* $\frac{3}{6}$.	2	301	05	00
	5	To *John Cribbin our account of Ozenbrigs*, on *Gibson* and *Balfour*, —	*ditto* $\frac{5}{7}$.	17	321	17	00
	12	To *Rum*, for *William Miller*'s, —	*Jan.* $\frac{12}{15}$.	1	190	00	00
	30	To *Hamilton*'s *office*, for the following, at — — —	*Jan.* 30. *Feb.* 2.				
		Robert Christie's, —		9	100	00	00
		John Brown's, —		9	100	00	00
		Alexander Campbell's, —		9	100	00	00
		James Dennistoun's, —		9	100	00	00
		Alexander Speir's, —		9	118	00	00
Nov.	1	To *William Fogo*, for *Will. Dick*'s, at	*Dec.* $\frac{1}{4}$.	18	81	00	00
	24	To *Sugar*, for *Robert Macnair*'s, at	*Feb.* $\frac{24}{27}$.	22	1215	00	00
	26	To *Rum*, for *Thomas Hutcheson*'s, at	*May* $\frac{26}{29}$.	1	1000	00	00
Dec.	15	To *ditto*, for *Henry Jeffrey*'s, at	*Dec.* $\frac{15}{18}$.	1	500	00	00
					8615	05	06

		Contra, Cr.	Fo	l.	s.	d.
1769						
Aug.	8	By *Cash*, received my ½ freight nett. —	1	168	12	00
Dec.	31	By *Balance*, for prime cost, —	24	500	00	00
				668	12	00

		Contra, Cr.				
July	2	By *Cash*, in full of *Alexander Campbell*'s,	1	52	10	00
Aug.	1	Ditto, ditto, *Robert Pollock*'s, —	1	60	00	00
Nov.	6	Ditto, ditto, *John Green*'s, —	1	301	05	00
		Ditto, ditto, *Gibson* and *Balfour*'s, —	1	321	17	00
	17	Ditto, ditto, *Casper Clason*'s, —	1	494	13	09
	20	Ditto, ditto, *Robert Macnair*'s, —	1	1019	07	03
Dec.	1	By *the Thistle Bank*, in full of *Alex. Fleming*'s,	11	1000	00	00
	7	By *Cash*, in full of *William Dick*'s, —	1	81	00	00
	22	Ditto, ditto, *John Pagan*'s acceptance,	1	250	27	06
	27	Ditto, ditto, *John Green*'s bond, —	1	1000	00	00
	31	By *Balance* outstanding, — —	24	4021	05	00
				8615	05	06

			Fo	l.	s.	
		House in Trongate, Dr.				
1769						
July	1	To *Stock*, for prime coſt, ——	7	1200	00	00
Aug.	29	To *Thiſtle Bank*, for repairs, ——	11	20	10	00
				1220	10	00
		Voyage to Philadelphia, Dr.				
July	1	To *Stock, per* balance, — —	7	2226	10	06
	29	To *Sundries, per* the *Houſton*, —		1537	8	00
Sept.	23	To *Sundries, per* the *Diligence*, —		534	8	00
Oct.	7	To *Sundries, per* the *Edinburgh*, —		387	2	02
				4685	8	08
		John Mackay, Dr.				
July	1	To *Stock, per* account, — —	7	45	00	00
St	1	To *Rum*, at 3 months, — —	1	110	00	00
				155	00	00
		Cuſtomhouſe-debentures, Dr.				
July	1	To *Stock*, for a debenture-bill, —	7	1	17	06
Oct.	13	To *George Gordon's account-current*, received for ſhoes, — — —	18	200	00	
				317	06	

		Contra, Cr.	Fo	l.	s.	d.
1769						
Dec.	31	By *Balance*, for prime coſt, — —	24	1200	00	00
		By *Profit and Loſs*, — —	10	20	10	00
				1220	10	00

		Contra, Cr.				
July	27	By *James Hamilton my ſtore*, for cargo, *per* the *Dunlop*, — — —	13	140	00	06
Aug.	1	By *ditto*, *per* the *Nightingale*, —	13	818	10	00
Oct.	28	By *Hamilton's office*, *per* the *Diligence*, —	9	534	08	00
Nov.	12	By *James Hamilton my ſtore*, *per* the *Houſton*,	13	1537	08	00
Dec.	31	By *Balance*, *per* the *Edinburgh*, not arrived,	24	387	02	02
				4685	08	08

		Contra, Cr.				
Sept.	1	By *Caſh*, in full of his account, —	1	45	00	00
Dec.	31	By *Balance*, — — —	24	110	00	00
				155	00	00

		Contra, Cr.				
July	29	By *Caſh*, received payment of a debenture-bill,	1	1	17	06
Dec.	31	By *Balance*, — — —	24	2	00	00
				3	17	06

			Fo	D.	l.	s.	d.	l.	s.	d.
		Bernard Jones my account of bills. Dr								
1769										
July	1	To *Stock, per* balance, —	7		0	0	0	152	18	3½
	30	To *Cash*, remitted *Tait* on *Fraser*,	1	85	0	0	0	200	00	0
Aug.	10	To *Cash*, — —	1		0	0	0	0	02	6
	12	*Stevenson* on *Wimpy*,	1	90	0	0	0	200	00	0
		Young on *Parkhill*, —	1	0	0	0	0	200	00	0
		Brown on *Johnston*, —	1	90	0	0	0	300	00	0
	30	*Chalmers* on *Barclay*, —	1	80	0	0	0	300	00	0
		Jaffrey on *Stonehouse*, —	1	80	0	0	0	200	00	0
Sept.	20	*Granger* on *Tomlinson*, —	1	80	1	5	0	1000	00	0
Oct.	3	To *John Green*, for *Blandy on Philips*,	20	80	0	0	0	207	10	0
Nov.	28	To *Thistle Bank* remitted *Crosse* on *Coutts*, — —	11	60	5	0	0	500	00	0
Dec.	28	To *Cash*, remitted *Brown* on *Johnston*, — —	1	80	0	0	0	250	00	0
	31	To *Profit and Loss*, gained by exchange, — —	10		69	0	0			
		To *Balance* due him,	24		0	0	0	450	06	2¾
					75	5	0	3460	17	00

			Fo					
		David Doig, Edinburgh, *Dr.*						
July	1	To *Stock, per* account, — —	7				315	00 00
Nov.	20	To *Cash*, in full of our acceptance for *Ozenbrigs*, — — —	1				500	00 00
							815	00 00

		Samuel Coutts, *Dr.*						
July	1	To *Stock, per* account, — —	7				75	00 00
							75	00 00

1769		Contra, Cr.	Fo	D	l.	s	d	l.	s.	d.
July	15	By *James Dunlop*, drawn at –	9	50	0	0	0	200	00	00
	26	By *Algernoon Sidney's account-curt.*	7	90	0	0	0	253	10	00
Aug.	12	By *Cash*, drawn to *Alex. Fleming*,	1	30	6	0	0	300	00	00
		Ditto, – – –	1	40	5	5	0	300	00	00
	30	Ditto, to *Elias Burnet*, –	1	30	10	0	0	500	00	00
Sept.	20	Ditto, to *James Fleming*, –	1	20	12	10	0	500	00	00
—		Ditto, ditto, – –	1	20	12	10	0	500	00	0
Oct.	3	By *John Green*, at – –	20	50	7	10	0	500	00	00
Nov.	14	By *Sundries*, to *William Tait*, at		30	12	10	0	500	00	00
Dec.	7	By *Lottery tickets*, for five –	22					62	10	00
	9	By *Cash*, drawn at sight, –	1		9	0	0	300	00	00
	31	By *Profit and Loss*, viz. for	10							
		Commission on the above account, – – L. 9 16								
		Interest since commencement, – – – 34 6								
		Postages, ditto, – – 0 15								
								44	17	00
					75	5	0	3960	17	00

		Contra, Cr.	Fo			
Aug.	14	By *Ozenbrigs in company, per* joint acceptance, at 3 months, — —	16	400	00	00
	31	By *Thistle Bank*, for my bill, at 1 days date,	11	315	00	00
				815	00	00

		Contra, Cr.				
Dec.	31	By *Balance*, — —		75	00	00
				75	00	00

					Fo	l.	s.	d.
		Houſe in Gallowgate,		*Dr.*				
1769								
July	1	To *Stock*, for prime coſt,	—		7	720	00	00
Aug.	29	To *Thiſtle Bank*, for repairs,	—		11	37	15	00
						757	15	00
		Ozenbrigs,		*Dr.*				
			Pcs.	*Yds.*				
July	1	To *Stock*, — —	2	200	7	5	00	00
Dec	31	To *Profit and Loſt*, gained,			10	0	08	04
			2	200		5	08	04
		Gideon Crawford his acct-current.		*Dr.*				
July	1	To *Stock*, *per* balance, — —			7	0	06	03
						0	06	03
		Voyage to London,		*Dr.*				
uly	1	To *Stock*, *per* the *Lovely Nancy*,	—		7	468	06	08
Dec.	31	To *Profit and Loſs*, gained,	—	—	11	58	02	04
						526	09	00

					Fo	l.	s.	d.
		Contra,		*Cr.*				
1769								
Dec.	31	By *Balance,* for prime coſt, — —			24	720	00	00
		By *Profit and Loſs,* — —			10	37	15	00
						757	15	00
		Contra,		*Cr.*				
			Pcs.	*Yds.*				
July	29	By *Voyage to Philadelphia,* at 6½*d.* for, — —	2	200	3	5	08	04
			2	200				
						5	08	04
		Contra,		*Cr.*				
Dec.	31	By *Profit and Loſs,* given up, —			10	0	06	03
						0	06	03
		Contra,		*Cr.*				
July	30	By *Gideon Schaw, my account-current,* for nett proceeds, — —			9	520	17	06
		By *Caſh,* for exchange, —			1	5	11	06
						526	09	00

			Fo	l.	s.	d.
		Algernoon Sidney's acct. of silks, Dr.				
1769						
July	1	To *Stock*, for charges, — —	7	3	15	00
	26	To *Profit and Loss*, for charges and commission,	11	17	15	00
		To *ditto his account-current*, for nett proceeds,	7	556	00	00
				577	10	00
		John Crawford my acct. in comp. Dr.				
July	1	To *Stock, per* balance, — —	7	800	00	00
Dec.	29	To *Profit and Loss*, for my $\frac{1}{3}$ gained, —.	11	66	13	04
				866	13	04
		John Philips, Paisley, Dr.				
July		To *Stock, per* account, — —	7	105	00	00
Dec.	31	To *Balance*, —— ——	24	91	10	00
				196	10	00
		Household furniture, Dr.				
July	1	To *Stock*, for —— ——	7	450	00	00
				450	00	00
		John Dunlop my account-current, Dr.				
July	1	To *Stock, per* balance, —— ——	7	178	19	$3\frac{1}{2}$
				178	19	$3\frac{1}{2}$

			Fo	l.	s.	d.
		Contra, Cr.				
1760						
July	1	By *Stock* sold, — — —	7	452	10	0
	25	By *Cash*, for 50 *lb.* at 50 *s. per lb.* —	1	125	0	0
				577	10	0
		Contra, Cr.				
Dec.	31	By *Balance*, — — —	24	866	13	4
				866	13	4
		Contra, Cr.				
July	29	By *Voyage to Philadelphia, per* account, —	3	196	10	0
				196	10	0
		Contra, Cr.				
Dec.	31	By *Balance*, — — —	24	450	0	0
				450	0	0
		Contra, Cr.				
		By *ditto my account of tobacco*, —	7	178	19	3½
				178	19	3½

			Fo	l.	s.	d.
		John Dunlop my acct. of tobacco, Dr.				
1769						
July	1	To *Stock, per* balance, —	7	1397	19	10
		To *ditto my account-current,* —	6	178	19	03¾
		To *Profit and Loss,* — —	10	171	02	06
				1748	01	07½
		George Gordon's acct. of sugar, Dr.				
July	1	To *Stock, per* balance, for 80 hhds, —	7	342	05	00
Sept.	22	To *Profit and Loss,* for charges, intereſt, and commiſſion, — —	10	86	11	09
		To *ditto his account-current,* for nett proceeds,	18	1597	11	09
				2026	08	06
		Alger. Sidney's account-current, Dr.				
July	1	To *Stock, per* balance, — —	7	302	10	00
	26	To *Bernard Jones my account of bills,* remitted him, — — —	4	253	10	00
				556	00	0
		Stock, Dr.				
July	1	To *Sundries,* as *per Journal,* —		2964	10	11
		To *Balance,* neat of my eſtate, —	24	17917	16	08½
				20882	07	7½
		John Rankin, Dr.				
July	1	To *Caſh,* paid him in full, —	1	105	19	0
				105	19	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Sept.	11	By *Caſh,* for nett proceeds, —		1	1748	01	07 3/4
					1748	01	07 3/4

		Contra,	*Cr.*	*Hhds.*				
Aug.	5	By *Bills receivable,* ſold *Caſper Claſon,*		20	2	494	13	09
	17	By *ditto,* ſold *Robert Macnair,*		40	2	1019	07	03
	27	By *Sundries,* ſold, — —		10		262	00	00
Sept.	22	By *Bills receivable,* ſold *John Pagan,*		10	2	250	07	06
				80				
					2026	08	06	

		Contra,	*Cr.*				
July	26	By *ditto his account of ſilks,* for nett proceeds,		6	556	00	00
					556	00	00

		Contra,	*Cr.*				
July	1	By *Sundries,* as *per Journal,* —			12512	00	08 3/4
Dec.	31	By *Profit and Loſs,* gained ſince 1ſt *July* laſt,			8370	06	10 1/2
					20882	07	07 1/4

		Contra,	*Cr.*				
July	1	By *Stock, per* balance, —		7	105	19	00
					105	19	00

			Fo	l.	s.	d.
		Bills payable, Dr.				
1769						
Aug	20	To *Sundries*, paid *David Hutcheſon*, —		405	10	00
Sept.	24	To *Sundries*, paid *Brown and company*, —		950	00	00
Oct.	19	To *Thiſtle Bank*, retired *Gordon*'s to *Glaſford*,	11	500	00	00
	27	To *Caſh*, retired *John Bell*'s draught, —	1	200	00	00
Dec.	10	To *ditto*, retired *Hamilton*'s to *Ingram*, —	1	500	00	00
	31	To *Balance*,—to *John Carliſle*, *Jan.* $\frac{9}{15}$, —	24	500	00	00
		To *ditto*,—to *George Murdoch*, *Jan.* $\frac{22}{25}$, —	24	349	16	06
				3405	06	06
		Glaſgow Manufactory, Dr.				
		To *Balance*, — —	24	250	00	00
				250	00	00
		John Angus, Perth, Dr.				
Sept.	1	To *Caſh*, remitted him in full, —	1	35	00	00
				35	00	00
		Walter Ewing, Dr.				
July	8	To *Caſh*, in full, — —	1	165	00	00
—		To *Profit and Loſs*, abated for prompt payment,	10	5	10	00
				170	10	00

		Contra, Cr.		Fo	l.	s.	d.
1769							
July	1	By *Stock*, to *David Hutcheſon*,	*Aug.* 29.	7	405	10	00
	24	By *John Bell*, accepted for his honour, — —	*Oct.* 27.	12	200	00	00
Sept.	23	By *Ship Sailwell*, to *Brown and comp.*	*Mar.* 23.	20	950	00	00
	26	By *George Gordon's account-current*,	*Oct.* 19.	18	500	00	00
Oct.	9	By *Inſurance-account* to *John Carliſle*,	*Jan.* 12.	13	500	00	00
	15	By *James Hamilton my acct.-current*,	*Dec.* 12.	15	500	00	00
Nov.	22	By *John Horn my account-current*,	*Jan.* 25.	21	349	16	06
					3405	06	06

		Contra, Cr.	Fo	l.	s.	d.
July	1	By *Stock, per account*, — —	7	250	00	00
				250	00	00

	Contra, Cr.	Fo	l.	s.	d.
	By *Stock, per* account, — —	7	35	00	00
			35	00	00

	Contra, Cr.	Fo	l.	s.	d.
	By *Stock, per* balance, — —	7	170	10	00
			170	10	00

			Fo	l.	s.	d.
		Shoe-factory, Dr.				
1769						
July	8	To *Cash*, in full, — —	1	20	00	00
		To *Profit and Loss*, abated for prompt payment,	10	0	15	00
				20	15	00
		Hamilton' office, Dr.				
July	7	To *Cash*, in full to this date, — —	10	47	18	07
Sept.	8	To *Insurance-account* on the *Peggy*, 500 *l.*	13	12	10	00
Oct.	28	To *Voyage to Philadelphia, per* the *Diligence*, 524 *l.* 8 *s.* — — —	3	534	08	00
Dec.	31	To *Balance*, — — —	24	72	10	02
				667	06	09
		James Dunlop, Dr.				
July	15	To *Sundries*, as *per Journal*, —		407	18	04
				407	18	04
		William Elliot my acc.-current, Dr.				
		To *Balance*, — — —	24	818	10	00
				818	10	00
		Gideon Schaw my acc.-current Dr.				
July	30	To *Voyage to London*, for nett proceeds, —	5	520	17	06
				520	17	06

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
July	1	By *Stock, per* balance, — —	7	20	15	00
				20	15	00
		Contra, Cr.				
July	1	By *Stock, per* balance, — —	7	47	18	07
	29	By *Voyage to Philadelphia, per* the *Houſton*, 148 *l.*	3	52	00	00
Sept.	7	By *Geo. Gordon's acct.-cur. per* the *Peggy*, 200 *l.*	18	5	00	00
	23	By *Voy. to Philadelphia, per* the *Diligence*, 530 *l*	3	16	08	00
Oct.	7	By *ditto, per* the *Edinburgh*, — 387 *l.*	3	11	12	02
	30	By *Sundries*, ſettled the loſs on the *Diligence*,		534	8	00
				667	06	09
		Contra, Cr.				
July	1	By *Stock, per* balance, — —	7	407	18	04
				407	18	04
		Contra, Cr.				
July	1	By *Stock, per* balance, — —	7	818	10	00
				818	10	00
		Contra, Cr.				
July	1	By *Stock, per* balance, — —	7	250	00	00
	30	By *Caſh*, — — —	1	270	17	06
				520	17	06

		Profit and Loss, Dr.	Fo	l.	s.	d.
1769						
Oct.	30	To *Hamilton's office*, for premium retained of cargo, *per* the *Diligence*, —	9	16	8	00
Nov.	7	To *John Horn my account-current*, for casks, charges, and commission, — —	21	142	8	00
Dec.	9	To *Cash*, for re-exchange on *Gray's* bill,	1	12	12	00
		To *House in Trongate*, for repairs, —	3	20	10	00
		To *House in Gallowgate*, ditto, —	5	37	15	00
		To *Bernard Jones my account of bills*, for commission and charges, — —	4	44	17	00
		To *Gideon Crawford his account-current*, given up, — — —	5	00	06	03
		To *Insurance account*, lost, — —	13	426	14	00
		To *Charges of merchandise*, lost, — —	15	498	03	06 $\frac{3}{4}$
		To *Schooner Betsy*, for repairs, —	17	25	00	00
		To *Stock*, for nett gain, since 1st *July* last,	7	8370	06	10 $\frac{3}{4}$
				9595	00	07 $\frac{3}{4}$

		Contra, Cr.	Fo	l.	s.	d.
1769						
July	2	By *Cash*, for intereſt, — —	1		07	1
	8	By *Sundries, per Journal*, — —			60	50
	15	By *James Dunlop*, abated, — —	9		7	84
	17	By *Deals in company*, for commiſſion, and other charges, — —	11		70	9 4/5
	26	By *Alg. Sidney's account of ſilk*, ditto, ditto,	6		17	50
Aug	20	By *Bills payable*, for diſcount, —	8		0	100
Sept.	1	By *Cash*, for intereſt, — —	1		0	076
	5	By *George Gordon's acc.-curt.* for commiſſion,	18		15	006
	7	By ditto, ditto, ditto, —	18		3	032
	22	By ditto, *his account of ſugar*, ditto, —	7		86	19
	24	By *Bills payable*, for commiſſion and diſcount,	8		28	100
Oct.	3	By *John Green*, for intereſt, — —	20		1	050
	24	By *George Gordon's account-current*, for commiſſion, &c. — —	8		7	000
	27	By *John Bell* of *Mancheſter*, ditto, —	12		1	026
Nov	5	By *Ozenbrigs in company*, for ditto, —	16		36	170
	17	By *Cash*, for intereſt, — —	1		0	139
	20	By ditto, ditto, — —	1		0	188 4/5
Dec.	3	By *George Gordon's account-current*, for commiſſion, — —	8		21	050
	4	By ditto, ditto, ditto, —	8		2	100
	11	By *James Hamilton my account-current*, for re-exchange, — —	15		60	000
	27	By *George Gordon's account-current*, for commiſſion, — — —	8		1	180
	—	By *Cash*, for intereſt on *Beverley's* bond, —	1		25	000
	—	By ditto, ditto, on *Green's* bond, —	1		14	132
	28	By *James Price our warehouſe*, for my 1/2 gain,	13		212	150
	29	By *John Crawford my account in company*, for my 1/7, gained, — —	6		66	134
	31	By *Sundries*, gained on my articles of trade,	25	89	50	11 5/6
				9595		07 3/4

				Fo	l.	s.	d.
		Swedish deals in company with George Crawford,	*Dr.*				
1769							
July	5	To *Cash*, at 40 *l. per* 1000, each $\frac{1}{4}$ concerned, for — —	5000	1	200	00	0
	12	To *Cash*, paid charges from *Greenock*,		1	5	10	0
	17	To *Profit and Loss*, for charges, commission, and interest, —		10	7	9	$4\frac{1}{2}$
		To *ditto*, for my $\frac{1}{3}$, gained, —		10	17	11	$6\frac{3}{4}$
		To *George Crawford*, for his $\frac{2}{3}$, gained,		12	17	11	$6\frac{3}{4}$
			5000		248	02	6
		Thistle Bank,	*Dr.*				
July	26	To *Cash*, paid to account, —		1	200	00	0
	30	To ditto, ditto, — —		1	100	00	0
Aug.	1	To *Sundries*, ditto, — —			303	00	0
	27	To *George Gordon's account of sugar*, ditto,		7	100	00	0
	31	To *David Doig, Edinburgh*, ditto, —		4	315	00	0
Sept.	11	To *Cash*, to account, — —		1	800	00	0
	15	To ditto, ditto, — —		1	350	00	0
	25	To *James Price our warehouse*, ditto, —		13	515	00	0
Oct.	17	To *Foreign specie*, ditto, — —		21	750	00	0
Nov.	2	To *Cash*, ditto, — —		1	650	00	0
	6	To ditto, ditto, — —		1	300	00	0
	11	To ditto, ditto, — —		1	300	00	0
	14	To *Bernard Jones my account of bills*, ditto,		4	300	00	0
	16	To *James Price our warehouse*, ditto,		13	309	00	0
	17	To *Cash*, ditto, — —		1	490	00	0
	20	To ditto, ditto, — —		1	500	00	0
Dec.	1	To *Bills receivable*, ditto, — —		2	1000	00	0
	20	To *Cash*, ditto, — —		1	800	00	0
	26	To *Barton* and *Baillie*, ditto, —		23	1005	00	0
	27	To *Cash*, paid to account, — —		1	1200	00	0
					10267	00	0

		Contra, Cr.		Fo	l.	s.	d
1769							
July	17	By *Cash*, received for ——	5000	1	248	02	6
			5000		248	02	6

		Contra, Cr.					
July	1	By *Cash, per* my order, — —		1	100	00	0
	10	By *Ashes*, ditto, —— —		12	120	00	0
	15	By ditto, ditto, — —		12	20	00	0
	25	By *James Price our warehouse*, ditto, —		13	500	00	0
Aug	6	By *John Crawford and company*, ditto, —		13	300	00	0
	14	By *Ozenbrigs in company*, ditto, —		16	130	00	0
	20	By *Bills payable*, ditto, — —		8	285	00	0
	29	By *Sundries*, ditto, — —			100	06	0
Sept.	24	By *Bills payable*, ditto, — —		8	920	00	0
	28	By *James Price our warehouse*, ditto, —		13	400	00	0
Oct.	19	By *Bills payable*, ditto, — —		8	500	00	0
	21	By *James Price our warehouse*, ditto, —		13	370	00	0
Nov.	7	By *Voyage to Jamaica*, ditto, —		17	125	00	0
	10	By *Cash*, ditto, — — —		1	1440	00	0
	28	By *Bernard Jones my account of bills*, ditto,		4	505	00	0
Dec.	3	By *George Gordon's account-current*, ditto,		18	840	00	0
	5	By *Schooner Betsy*, ditto, — —		17	25	00	0
	18	By *Exchange-account* with *Barton* and *Baillie*,		23	404	00	0
	—	By *Bills payable*, ditto, — —		8	500	00	0
	22	By *Exchange-account* with *Barton* and *Baillie*,		23	1000	00	0
	31	By *Balance*, — — —		24	1683	00	0
					10267	00	0

				Fo	l.	s.	d.
		Ashes,	Dr. Casks				
1769.							
July	10	To *Sundries,* for — —	200		300	00	00
	15	To *Thistle Bank,* for carriage, —		11	20	00	00
Dec.	31	To *Profit and Loss,* gained, —		10	51	05	00
			200				
					371	05	00
		Anthony Ferguson,	Dr.				
Dec.	31	To *Balance* due him, — —		24	180	00	00
					180	00	00
		Alexander Colvin, Denovan,	Dr.				
July	16	To *Ashes,* for 50 casks, at 42 *s.* at 6 months,		12	105	00	00
					105	00	00
		George Crawford,	Dr.				
July	10	To *Cash,* paid him his $\frac{1}{4}$ of nett proceeds on our deals, — —		1	117	11	$6\frac{3}{4}$
					117	11	$6\frac{3}{4}$
		John Bell, Manchester,	Dr.				
July	24	To *Bills payable,* accepted for his honour,		8	200	00	00
Oct.	27	To *Profit and Loss,* for commission and noting,		10	1	02	06
					201	02	06

				Fo	l.	s.	d.
	Contra,		Cr.				
			Casks				
1769.							
July 16	By *Alex. Colvin*, at 42 *s. per* cask, for		50	12	105	00	00
17	By *Bills receivable*, at 42 *s.* 6 *d.* for		50	2	106	5	00
24	By *Voyage to Belfast*, for	—	100	13	160	00	00
			200				
					371	05	00
	Contra,		Cr.				
July 10	By *Ashes, per* balance of 200 casks,	—		12	180	00	00
					180	00	00
	Contra,		Cr.				
	By *Balance,*	— — —		24	105	00	00
					105	00	00
	Contra,		Cr.				
July 13	By *Cash* received, to account of his ½ of our deal concern,	— — — —		1	100	00	0
26	By *Swedish deals in comp.* for his ½ gained,			1,1	17	11	6¾
					117	11	6¾
	Contra,		Cr.				
Oct. 27	By *Cash*,	— — —		1	201	02	06
					201	02	06

			Fo	l.	s.	d.
		Voyage to Belfaſt, Dr.				
1769						
July	24	To *Sundries, per* the *Nancy,* →		163	07	06
Dec.	31	To *Profit and Loſs,* gained, —	10	34	02	06
				197	10	00
		James Price our warehouſe, Dr.				
July	25	To *Thiſtle Bank,* advanced my ½ capital,	11	500	00	00
Sept.	3	To *ditto our account of bills,* for handkerchiefs,	11	150	00	00
	17	To *Sundries—per Journal,* ——		336	00	00
	28	To ditto, ditto, — —		572	10	00
Oct	21	To *Thiſtle Bank,* for thread, — —	11	370	00	00
Dec.	28	To *Profit and Loſs,* for my ½ gained at *London,*	10	212	15	00
				2141	05	00
		James Hamilton my ſtore, Dr.				
July	27	By *Voyage to Philadelphia, per* the *Dunlop,*	3	1408	00	06
Aug.	1	To *ditto, per* the *Nightingale,* — —	3	818	10	00
Nov.	12	To *ditto, per* the *Houſton,* — —	3	1537	08	00
Dec.	27	To *ditto my account-current,* for charges on the ſtore, — — —	15	234	11	06
	31	To *Profit and Loſs,* gained, — —	10	882	10	06
				4881	00	06
		Inſurance-account, Dr.				
Oct.	9	To *Bills payable* at 3 months—*Betſy,* 500 *l.*	8	500	00	00
				500	00	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Dec.	27	By *George Barclay my account-current*, for nett proceeds, — —	23	197	10	00
				197	10	00
		Contra, Cr.				
Sept.	25	By *Thistle Bank*, for a post-bill with exchange,	11	515	00	00
Nov.	16	By *ditto*, — —	11	309	00	00
		— By *ditto our account of bills*, ——	18	483	06	08
Dec.	31	By *Balance*, —— ——	24	833	18	04
				2141	05	00
		Contra, Cr.				
ug.	1	By *Thistle Bank*, for exchange at 1 *per cent.*	11	3	00	00
Nov.	11	By *Cash*, for ditto at 2½ *per cent.* —	1	7	10	00
Dec.	27	By *Sundries*, — —		4870	10	06
				4881	00	06
		Contra, Cr.				
July	27	By *Cash*, at 4 *per cent.* on the *Betsy*, 500 *l.*	1	20	00	00
Sept.	7	By *Geo. Gordon's acc. curt.* on the *Peggy*, 432 *l.*	18	10	16	00
	8	By *Hamilton's office* on *ditto*, — 500 *l.*	9	12	10	00
	9	By *Cash*, on the *Hopewell*, — 1000 *l.*	1	30	00	00
Dec.	31	By *Profit and Loss*, —— ——	10	426	14	00
				500	00	00

			Fo	l.	s.	d.
	British linen company,	*Dr.*				
1769.						
Dec. 31	To *Balance,*		24	112	10	00
				112	10	00
	Alexander Donaldson,	*Dr.*				
Dec. 31	To *Balance,*		24	215	11	10
				215	11	10
	Robert Dickson,	*Dr.*				
Dec. 31	To *Balance,*		24	220	00	00
				220	00	00
	Hat-factory	*Dr.*				
Dec. 31	To *Balance,*		24	356	10	06
				356	10	06
	William Martin,	*Dr.*				
Dec. 31	To *Balance,*		24	87	10	00
				87	10	00

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769 *July* 29	By *Voyage to Philadelphia per* account, at 6 mon.		3	112	10	00
				112	10	00
	Contra,	*Cr.*				
July 29	By *Voyage to Philadelphia, per* account, at 6 mon.		3	215	11	10
				215	11	10
	Contra,	*Cr.*				
July 29	By *Voyage to Philadelphia, per* account, at 6 mon.		3	220	00	00
				220	00	00
	Contra,	*Cr.*				
July 29	By *Voyage to Philadelphia,* at 6 months.	—	3	356	10	06
				356	10	06
	Contra,	*Cr.*				
July 29	By *Voyage to Philadelphia, per* account, at 6 mon.		3	87	10	00
				87	10	00

			Fo	l.	s.	d.
		Barclay and Bogles, Dr.				
1760						
Dec	31	To *Balance,* — — —	24	275	10	0
				275	10	00
		Charges of merchandise, Dr.				
July	31	To *Cash,* expended this month, —	1	34	10	0
Aug.	31	To ditto, ditto, — —	1	6	8	6¾
Sept	30	To ditto, ditto, — —	1	59	10	0
Oct.	31	To ditto, ditto, — —	1	35	10	0
Nov	30	To ditto, ditto, — —	1	259	10	0
Dec.	31	To ditto, ditto, — —	1	42	15	0
				498	03	6¾
		James Hamilton my acct.-current, Dr.				
Oct.	15	To *Bills payable* to *James Ingram,* at 60 days date, — — —	8	500	00	00
Dec.	9	To *Cash,* for *Gray* on *Danziel* and *Forrester,* returned, — — —	1	300	00	00
	11	To *Profit and Loss,* for re-exchange on ditto,	10	60	00	00
	27	To *ditto my store,* for cash received since his settlement, — — —	13	2374	11	06
				3234	11	06
		John Crawford and company, Dr.				
Aug.	6	To *the Thistle Bank,* lent at 5 *per cent.* interest,	11	300	00	00
				300	00	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
July	29	By *Voyage to Philadelphia, per* account, at 6 mon.	3	275	10	00
				275	10	00
		Contra, Cr.				
Dec.	31	By *Profit and Loss,* — —	10	498	03	6
				498	03	6 $\frac{2}{3}$
		Contra, Cr.				
Aug.	1	By *Thistle Bank,* for *Dundas* on *Christie,* at 60 days date, — — —	11	300	00	00
	27	By *Sundries.—per Journal,* —		1330	00	00
Oct.	17	By *Foreign specie,* remitted me, —	21	700	00	00
Nov.	11	By *Cash,* for *Gray* on *Danziel,* at 20 days date,	1	300	00	0
Dec	27	By *ditto my store,* for charges on the store,	13	234	11	06
	31	By *Balance,* — — —	24	369	00	00
				3234	11	06
		Contra, Cr.				
Dec.	31	By *Balance,* — —	24	300	00	00
				300	00	00

Ozenbrigs in company with Kellar and Gun, Dr.

1769			Per.	Yds.	Fo	l.	s.	d.
Aug.	14	To *Sundries*, for ——	400	40000		1000	00	00
Nov.	5	To *Profit and Loss*, for commission and charges, —			10	36	17	00
		To *ditto*, for my $\frac{1}{3}$ gained,			10	72	15	08
		To *Sim. Kellar*, for his $\frac{1}{3}$ gained,			16	72	15	08
		To *John Gun*, for his $\frac{1}{3}$ gained,			16	72	15	08
			400	40000		1255	04	00

Simon Keller, Dr.

Aug.	20	To *Cash*, paid him to account, —			1	33	06	08
Nov.	6	To ditto, ditto, — —			1	150	00	00
						183	06	08

John Gun, Dr.

Aug.	20	To *Cash*, paid him to account, —			1	133	06	08
Nov.	6	To ditto, ditto, — —			1	150	00	00
						283	06	08

William Dunlop, Dr.

Aug.	14	To *Ozenbrigs in company*, at 2 months, —			16	312	10	00
						312	10	00

					Fo	l.	s.	d.
		Contra,		Cr.				
1769			Pcs.	Yds.				
Aug.	14	By *William Dunlop*, at 7½ for	100	10000	16	312	10	00
	20	By *Sundries*, at 7½ *d.* for —	200	20000		625	00	00
	25	By *John Cribben our acocunt of Ozenbrigs*, consigned, —	100	10000	17	312	10	00
		By *ditto*, gained, —			17	5	04	00
			400	40000		1255	04	00

					Fo	l.	s.	d.
		Contra,		Cr.				
Aug.	14	By *Ozenbrigs in company*, advanced by him,			16	100	00	00
		By *ditto*, gained, — —			16	72	15	08
Dec.	31	By *Balance*, — —			24	10	11	00
						183	06	08

					Fo	l.	s.	d.
		Contra,		Cr.				
Aug.	14	By *Ozenbrigs in company*, advanced by him,			18	200	00	00
		By *ditto*, gained, — —			16	72	15	08
Dec.	31	By *Balance*, — —			24	10	11	00
						283	06	08

					Fo	l.	s.	d.
		Contra,		Cr.				
Nov.	2	By *Cash*, in full of *Ozenbrigs*, —			1	312	10	00
						312	10	00

			Fo	l.	s.	d.
		Glen and Peters, Dr.				
1769						
Aug.	20	To *Ozenbrigs in company*, for a balance at 2 months — —	11	325	00	00
				325	00	00
		John Cribben our account of Ozenbrigs, Dr.				
Aug.	25	To *Sundries*, as *per Journal*, —		316	13	00
Dec.	31	To *Ozenbrigs in company*, gained, —	16	5	4	00
				321	17	00
		Schooner Betsy, Dr.				
Aug.	27	To *James Hamilton my account-current*, bought at *Philadelphia*, — —	15	300	00	00
Dec.	5	To *Thistle Bank*, for repairs, —	11	25	00	00
				325	00	00
		Voyage to Jamaica, Dr.				
Aug.	27	To *James Hamilton my account-current*, —	15	1030	00	00
Nov.	7	To *the Thistle Bank*, paid the master of the *Betsy*, — — —	11	125	00	00
Dec.	31	To *Profit and Loss*, gained, —	10	406	06	06
				1561	06	06

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Nov.	2	By *Cash*, in full of *Ozanbrigs*, — —	1	325	00	00
				325	00	00
		Contra, Cr.				
Oct.	5	By *Bills receivable for ditto, Cribben's* on *Gibson* and *Balfour*, — — —	2	321	17	00
				321	17	00
		Contra, Cr.				
Dec.	31	By *Balance*, for prime coft, —	24	300	00	00
		By *Profit and Loss*, for repairs, —	10	25	00	00
				325	00	00
		Contra, Cr.				
Nov.	7	By *John Horn my account-current*, for nett proceeds, *per* the *Betsy*, — —	2	1561	06	06
				1561	06	06

			Fo	l.	s.	d.
	William Fogo,	*Dr.*				
1769						
Aug. 27	To *George Gordon's account of sugar,* at 2 mon.		7	162	00	00
				162	00	00
	John Tait,	*Dr.*				
Sept. 1	To *Cash,* lent him on demand, —		1	40	00	00
				40	00	00
	George Gordon's account-current,	*Dr.*				
Sept. 5	To *Sundries, per* the *Peggy,* — —			616	00	06
—	To *Schooner Peggy,* for freight, —		1	3	01	00
7	To *Sundries,—per Journal,* —			18	19	02
26	To *Bills payable,* accepted his draught to *John Glasford,* — — —		8	500	00	00
Oct. 24	To *Sundries, per* the *Hopewell,* —			2	17	12 00
Nov 1	To *William Fogo,* abated 50 *per cent.*		18	81	00	00
Dec. 3	To *Sundries, per* the *Glasgow,* —			871	05	00
4	To *Sundries, per* the *Jesse,* — —			840	10	00
27	To *Sundries, per* the *Glasgow,* —			192	11	10
				3437	19	06
	James Price our account of bills,	*Dr.*				
	To *ditto our warehouse,* — —		13	483	06	08
				483	06	03

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Nov.	1	By *Sundries*, in full, — —		162	00	00
				162	00	00
		Contra, Cr.				
Nov.	29	By *Caſh*, in full, — —	1	40	00	00
				40	00	00
		Contra, Cr.				
Oct.	13	By *Cuſtomhouſe-debenture*, for ſhoes, —	3	2	00	00
		By *ditto his account of ſugar*, for nett proceeds,	7	1597	11	09
Dec.	31	By *Balance*, — — —	24	1838	07	09
				3437	19	06
		Contra, Cr.				
Sept.	3	By *ditto our warehouſe*, to *Macdonald*, at 4 mon.	13	150	00	00
	15	By *ſilkgauzes*, to *John Philips*, at 100 days date,	19	333	06	08
				483	06	08

			Fo	l.	s.	d.
	James Johnston,	*Dr.*				
1769						
Dec. 31	To *Balance,* — — —		24	147	00	00
				147	00	00
	Alexander Munro,	*Dr.*				
Dec. 31	To *Balance,* — — —		24	320	07	00
				320	07	00
	Thomas Hill,	*Dr.*				
Dec. 31	To *Balance,* — — —		24	60	00	00
				60	00	00
	Charles Wright,	*Dr.*				
Dec. 31	To *Balance,* — — —		24	48	13	00
				48	13	00
	Silk gauzes,	*Dr.*				
		Pcs. *Yds.*				
Sept. 13	To *James Price our account of bills,* at 3 *s.* 4 *d.* for —	200 2000	18	333	06	08
		200 2000		333	06	08

				Fo	l.	s.	d.
	Contra,		*Cr.*				
1769							
Sept. 5	By *George Gordon's account-current*, for ſtockings, at 6 months, — —			18	147	00	00
					147	00	00
	Contra,		*Cr.*				
Sept. 5	By *George Gordon's account-current*, for linen, at 6 months, — —			18	2 0	07	00
					320	07	00
	Contra,		*Cr.*				
Sept. 5	By *George Gordon's account-current*, for ſhoes, at 6 months, — —			18	60	00	00
					60	00	00
	Contra,		*Cr.*				
Sept. 5	By *George Gordon's account-current*, for ſhoes, at 6 months, — —			18	48	13	00
					48	13	00
	Contra,	*Pcs.*	*Cr.* *Yds.*				
Sept. 17	By *James Price our warehouſe*, for —	200	2000	13	333	06	08
		200	2000		333	06	08

			Fo	l.	s.	d.
		Francis Peacock, Dr.				
1769						
Dec.	31	To *Balance,* — —	24	500	00	00
				500	00	00
		Ship Sailwell, Dr.				
Sept	23	To *Bills payable,* for value of ditto, —	8	950	00	00
Dec.	31	To *Profit and Loss,* gained, —	19	750	00	00
				1700	00	00
		Incle company, Dr.				
Dec.	31	To *Balance,* — —	24	172	10	00
				172	10	00
		Thomas Hill and company, Dr.				
Sept	30	To *Ship Sailwell,* for freight out and home of a voyage, — —	20	750	00	00
				750	00	00
		John Green, Dr.				
Oct.	3	To *Sundries—per Journal,* —		508	15	00
				501	15	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Sept.	23	By *Voyage to Philadelphia*, for hard-ware, at 6 months, — —	3	500	00	00
				500	00	00
		Contra, Cr.				
Sept.	30	By *Thomas Hill and company*, for freight,	20	750	00	00
Dec.	31	By *Balance*, for prime coſt, —	24	950	00	00
				1700	00	00
		Contra, Cr.				
Sept.	28	By *James Price our warehouſe*, for balance, at 3 months, — —	13	172	10	00
				172	10	00
		Contra, Cr.				
		By *Balance*, — —	24	750	00	00
				750	00	00
		Contra, Cr.				
Oct.	3	By *Sundries*, — —		508	15	00
				508	15	00

Universal ware-room, Dr.

			Fo	l.	s.	d.
176. Dec.	31	To *Balance,* — —	24	350	00	00
				350	00	00

Foreign specie, Dr.

			Moid.	Joan.	Doll.	Fo	l.	s.	d.
Oct.	17	To *Sundries,* —	200	200	500	10	725	00	00
Dec.	31	To *Profit and Loss* gained, —					33	15	06
			200	200	500		758	15	06

John Barbour, Dr.

			Fo	l.	s.	d.
Dec.	31	To *Balance,* — —	24	277	15	00
				277	15	00

John Horn my account-current, Dr.

			Fo	l.	s.	d.
Nov.	7	To *Voyage to Jamaica,* for sales, *per* the *Betsy,*	17	1561	06	06
	22	To *Bills payable,* accepted his draught to *Geo. Murdoch,* — —	8	349	16	06
				1911	03	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Oct.	7	By *Voyage to Philadelphia,* for goods, at 12 months, — — —	3	350	00	00
				350	00	00

				Moid.	*Joan.*	*Doll.*			
		Contra,	Cr.						
Oct.	17	By *Sundries* for —		200	200	500	758	15	06
				200	200	500	758	15	06

		Contra, Cr.				
Oct.	24	By *Geo. Gordon's account-current,* for 100 boxes of candles, at 6 months, — —	18	277	15	00
				277	15	00

		Contra, Cr.				
Nov.	7	By *Sundries,* for returns, *per* the *Betsy,* —		1911	03	00
				1911	03	00

				Fo	l.	s.	d.
		Sugar,	Dr.				
1769			Hhds.				
Nov.	7	To *John Horn my account-current*, for	60	21	675	00	00
	11	To *Cash*, for duty and charges, –		1	176	00	06
Dec.	31	To *Profit and Loss*, gained, –		10	363	19	06
			60				
					1215	00	00
		William Tait,	Dr.				
Nov.	4	To *Bernard Jones my account of bills*, at 8 days,		4	212	10	00
					212	10	00
		John Farquhar my account of rum,	Dr.				
Nov.	25	To *Rum*, consigned him 20 puncheons, at 50 *l.* *per* puncheon, – – –		1	1000	00	00
					1000	00	00
		John Godsman,	Dr.				
		To *Balance*, – – –		24	800	00	00
					800	00	00
		Lottery tickets,	Dr.				
Dec.	7	To *Bernard Jones my account of bills*, for 5 tickets, – – –		4	62	10	00
	31	To *Profit and Loss*, gained, —		10	4937	10	00
					5000	00	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
			Hhds.				
1769							
Nov.	4	By *Bills receivable*, for —	60	2	1215	00	00
			60				
					1215	00	00
		Contra,	*Cr.*				
Nov.	29	By *Cash*, in full, — —		1	212	10	00
					212	10	00
		Contra,	*Cr.*				
Dec.	31	By *Balance*, — —		24	1000	00	00
					1000	00	00
		Contra,	*Cr.*				
Dec.	4	By *George Gordon's account-current*, for salmon, on demand, — —		18	800	00	00
					800	00	00
		Contra,	*Cr.*				
Dec.	13	By *Consolidated annuities*, —		23	5000	00	00
					5000	00	00

			Fo	l.	s.	d.
		Consolidated annuities, Dr.				
1769						
Dec.	13	To *Lottery-tickets,* for a prize of –	22	5000	00	00
				5000	00	00
		Exchange-account with Barton and Baillie, Dr.				
Dec.	16	To *Cash.* for the following bills remitted, to sell for my account,	1			
		Brown on *Fraser,* at 60 days date,		120	00	00
		Johnston on ditto, ditto, –		130	00	00
		Watson on ditto, ditto, –		200	00	00
		With exchange, – –		4	10	00
	18	To *Thistle Bank,* remitted *Tod* on *Sky, Kenrich,* and *Man,* at 60 days date, – –	11	404	00	00
	22	To *ditto,* for sundry bills remitted them, at 80 days par, – – –	11	1000	00	00
	31	To *Profit and Loss,* gained, – –	10	7	02	06
				1865	12	06
		To George Barclay, Belfast, my account-current, Dr.				
Dec.	27	To *Voyage to Belfast,* for nett proceeds of ashes,	13	197	10	00
				197	10	00
		James Hamilton my account on time, Dr.				
Dec.	27	To *ditto my store,* for outstanding debts, –	13	1250	09	00
				1250	09	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Dec.	31	By *Balance,* — — —		24	5000	00	00
					5000	00	00
		Contra,	*Cr.*				
Dec.	20	By *Cash* in full of my remittances of the 16th and 18th, — —		1	860	12	06
	26	By *Thistle Bank,* for remittance of the 22d,		11	1005	00	00
					1865	12	06
		Contra,	*Cr.*				
Dec.	27	By *George Gordon his account-current,* for provisions, &c. — —		18	190	13	10
	31	By *Balance,* — —		24	6	16	02
					197	10	00
		Contra,	*Cr.*				
Dec.	31	By *Balance,* — —		24	1250	09	00
					1250	09	00

		Balance, Dr.	Fo	l.	s.	d.
1769						
Dec.	27	To *James Hamilton my ſtore*, for goods on hand,	13	1245	10	0
	31	To *Caſh* remaining, — —	1	15	03	2
		To *Schooner Peggy*, for prime coſt, —	1	570	00	0
		To *Ship Tibby*, for ditto, —	2	500	00	0
		To *Bills receivable*, *per* account, —	2	4029	05	0
		To *Houſe in Trongate*, for prime coſt, —	3	1200	00	0
		To *Voyage to Philadelphia*, *per* the *Edinburgh*,	3	387	02	2
		To *John Mackay*, — —	3	110	00	0
		To *Cuſtomhouſe-debenture*, —	3	2	00	0
		To *Samuel Coutts*, — —	4	75	00	0
		To *Houſe in Gallowgate*, for prime coſt, —	5	720	00	0
		To *John Crawford my account in company*, —	6	866	13	4
		To *Houſehold-furniture*, *per* account, —	6	450	00	0
		To *Thiſtle Bank*, — —	11	1683	00	0
		To *Alexander Colvin*, *Dunovan*, —	12	105	00	0
		To *James Price*, *our warehouſe*, —	13	833	18	4
		To *James Hamilton my account-current*, —	15	365	00	0
		To *John Crawford and company*, —	15	300	00	0
		To *Simon Kellar*, — —	16	10	11	0
		To *John Gun*, — —	16	10	11	0
		To *Schooner Betſy*, for prime coſt, —	17	300	00	0
		To *George Gordon's account-current*, —	18	1838	07	9
		To *Ship Sailwell*, for prime coſt, —	20	950	00	0
		To *Thomas Hill and company*, —	20	750	00	0
		To *John Farquhar my account of rum*, —	22	1000	00	0
		To *Conſolidated annuities*, —	23	5000	00	0
		To *George Barclay*, *Belfaſt*, *my account-current*,	23	6	16	2
		To *James Hamilton my account on time*, —	23	1250	09	0
				24574	06	11

	Contra, Cr.	Fo	l.	s.	d.
1769					
Dec. 31	By *Bernard Jones my account of bills*, ſhort remitted, — —	4	450	06	02¾
	By *John Philips, Paiſley*, — —	6	91	10	00
	By *Bills payable, per* account, —	8	849	16	06
	By *Glaſgow manufactory*, —	8	250	00	00
	By *Hamilton's office*, — —	9	72	10	02
	By *William Elliot my account-current*, —	9	818	10	00
	By *Anthony Ferguſon*, — —	12	180	00	00
	By *Britiſh linen company*, — —	14	112	10	00
	By *Alexander Donaldſon*, — —	14	215	11	10
	By *Robert Dickſon*, — —	14	220	00	00
	By *Hat-factory*, — —	14	356	10	06
	By *William Martin*, — —	14	87	10	00
	By *Barclay and Bogles*, — —	15	275	10	00
	By *James Johnſton*, — —	19	147	00	00
	By *Alexander Monro*, — —	19	320	07	00
	By *Thomas Hill*, — —	19	60	00	00
	By *Charles Wright*, — —	19	48	13	00
	By *Francis Peacock*, — —	20	500	00	00
	By *Incle-company*, — —	20	172	10	00
	By *Univerſal wareroom*, —	21	350	00	00
	By *John Barhour*, — —	21	277	15	00
	By *John Godſman*, — —	22	800	00	00
	By *Stock*, the neat of my eſtate, —	7	17917	16	08¾
			24574	06	11

Articles on which there is gain.	Fo	*l.*	*s.*	*d.*
India Stock, — —	1	41	14	00
Rum, — — —	1	810	02	01
Schooner Peggy, — —	1	94	11	00
Ship Tibby, — —	2	148	12	00
Bernard Jones my account of bills, —	4	69	05	00
Ozenbrigs, — —	5	0	08	04
Voyage to London, — —	—	58	02	04
John Dunlop, my account of tobacco, —	7	171	02	06
Swedish deals in company, — —	11	17	11	06¾
Ashes, — —	12	51	05	00
Voyage to Belfast, — —	13	34	02	06
James Hamilton my store, —	—	882	10	06
Ozenbrigs in company, — —	16	72	15	08
Voyage to Jamaica, — —	17	406	06	06
Ship Sailwell, — —	20	750	00	00
Foreign specie, — —	21	33	15	06
Sugar, — —	22	363	19	06
Lottery-tickets, — —	—	4937	10	00
Exchange-account with Barton and Baillie,	23	7	02	06
Carried to *Profit and Loss account,* —		8950	11	05¾

SPECIMEN III.

WASTE-BOOK AND JOURNAL.

Inventory of the money, effects, and debts, owing to and by us, W. G. James Brown and Robert Wright in company, each one third concerned, the whole to be managed by me W. G. for which the concern is to account to me, in name of commission, L. 100 per annum.

GLASGOW, the 1st of *January* 1769.

						l.	s.	d.
	Sundries Drs. to *Stock, per l.* 4650.							
.1	*Cash* in company, — —			L.	1100 0 0			
.2	*Hardware, per* particular account, —				500 0 0			
.2	*Checks*, for 1000 yards, at 1 *s.* —				50 0 0			
.2	*White goods*, for 100 pcs, 1000 yds, at 4 *s.*				200 0 0			
.2	*Broad cloths*, as under,							
	No 1.—30 yds,—10 *s.*——L.		15 0 0					
	2.—48 yds,—15 *s.*——		30 0 0					
	3.—50 yds,—10 *s.*——		40 0 0					
	4.—60 yds,—16 *s.* 6 *d.*		49 10 0					
	———			L.	134 10 0			
.3	*Linen*, as under,							
	No 1.—20 pcs,—500 yds,—L.		41 13 4					
	2.—20 pcs,—400 yds,—		40 0 0					
	3.—10 pcs,—250 yds,—		32 10 0					
	———			L.	114 3 4			
.3	*Shalloons*, as under,							
	No 1.———3 pieces,———L.		6 0 0					
	2.———5 pieces,———		7 10 0					
	3.———5 pieces,———		8 6 8					
	———			L.	21 16 8			
.3	*Voyage to Jamaica*, for goods, *per* the *Bonadventure*, consigned to *John Maclean* merchant in *Kingston*, original cost, *per* invoice, —— ——			L.	1000 0 0			
.3	*Ship Bonadventure*,—prime cost, —				750 0 0			
.4	*William Nisbet, per* account, —				307 0 0			
.4	*John Macalpin*, ditto, —— —				203 0 0			
.4	*Oliver Macleod*, ditto, ——				119 10 0			
.4	*James Brown, per* his proper account,				150 0 0			
.5	*Robert Wright*, ditto, —— ——				100 0 0			
.5					———	4650	00	00

January 1st. 1769.

Stock in company Dr. to *Sundries*, 4650 *l.*

To *James Brown per* his *account in company* including last year's share of profit, L. 1250 0 0

To *Robert Wright* ditto, ditto, — 1250 0 0

To *my account in company*, ditto, — 1250 0 0

To *my account-proper*, for goods, *per* the *Bonadventure*, — — 250 0 0

To *Ronald Weaver*, *Paisley*, ditto, ditto, 200 0 0

To *Universal wareroom*, ditto, ditto, — 250 0 0

To *Joseph Wimpy*, *London*, ditto, ditto, 200 0 0

4650 00 00

3d.

Withdrawn for my own account, — 150 00 00

Dr. *my account-proper* 150 *l.* Cr. *cash in company.*

5th.

Bought for ready money 3 bales linen yearn, 1500 spindles, at 2 *s.* 8 *d.* — — L. 200

And 200 *lb.* silk, at 40 *s.* — — 400

Linen-yarn, L. 200 } Drs.
Silk, — 400 }

600 00 00

Cash in company 600 Cr.

6th.

Sold *Daniel Montgomery* hardware, *per* account, at 15 months, — — — 268 00 00

Dr. *Daniel Montgomery* 268 *l.* Cr. *Hardware*

8th.

Sold *John Cochran*, as under,

Hardware, *per* account, — L. 100 0

Broad cloths, No 1.—30 yds,—L. 16 10

2.—40 yds,— 32 0

3.—50 yds,— 43 15

92 5

Shalloons, No 2. & 3. — — 17 10

To pay at 1 month, — 209 15 00

John Cochran — L. 209 15 0 Dr.

Hardware, — 100 0 0 }
Broad cloths, — 92 5 0 } Crs.
Shalloons, — 17 10 0 }

209 15 0

							l.	s.	d.
	January 9th.								
	Bought of *John Fleming*, *viz.*								
	20 pieces lawns, 200 yards, at 2 *s.* 6 *d.*				L.	25 0			
	20 dit. gauze handkerchiefs, 200 yds. at 4 *s.*					40 0			
	20 ditto, ditto, 200 yds. at 4 *s.* 6 *d.*				—	45 0			
							110	00	00
	Paid in money,	—	—		L.	50 0			
	in broad cloths,	N° 4.		—		54 0			
	in shalloons,	1.		—		7 10			
	in linen,	2.		—		45 0			
							156	10	00
. 2	*White goods*,	—	L. 110 0	Drs.					
. 8	*John Fleming*,	—	46 10						
. 1	*Cash in company*,	—	L. 50 0	Crs.					
. 2	*Broad cloths*,	—	54 0						
. 3	*Shalloons*,	—	7 10						
. 3	*Linen*,	—	45 0						
	12th.								
F	By order, and for the account of *James Forbes*, *Dublin*, shipped on board the *Betsy*, for *Dublin*, as under,								
N° 1.	3 bales linen yarn, containing 1500 spindles, at 2 *s.* 9 *d.*	—			L.	206 5 0			
2.	1 box, cont. 60 pcs. lawns and gauzes,					110 0 0			
3.	60 *cwt.* single refined sugar, at 80 *s.* to pay the north sugar-house, on demand,					240 0 0			
	Package, lighterage, and porterage,				—	9 15 0			
	Commission at $2\frac{1}{2}$ *per cent.*				—	14 3 1			
							580	03	01
. 8	*James Forbes's acc.-current*,				L.	580 3 1 Dr.			
. 7	*Linen yarn*,	—			L.	206 5 0			
. 2	*White goods*,	—				110 0 0			
. 8	*North sugar-house*,	—				240 0 0			
. 1	*Cash in company*,	—				9 15 0			
. 9	*Profit and Loss*,	—				14 3 1			
	Sold 1000 yards checks, at 1 *s.* 3 *d.* *per* yard, and received	—	—	—			62	10	00
. 1	*Cash in company*, for 62 *l.* 10 *s.* Dr. *Checks*, Cr.								
. 2									

January 14th.

Sent as an adventure, *per* the *Glaſgow*, Capt. *Bray*, for *Boſton*, conſigned to *Thomas Ritchie* merchant there, for ſales and returns, as under,

Three tuns of ſnuff in leather-bags, bought of *Johnſton* and *Hutcheſon*, at 1 month, L. 364 0
Caſks, packing, lighterage, &c. — 37 10

401 10 00

.18 *Voyage to Boſton*, — L. 401 10 Dr.

.20 *Johnſton* and *Hutcheſon*, — L. 364 0 } Crs.
. 1 *Caſh in company*, — 37 10 }

17th.

Received from *Leith*, *per* invoice, from *Adam Wood*, *London*, 5 bales broad cloths, *viz.*

N° 1.—1 bale,—30 pcs,—450 yds,	L.	225	0	0
2.—1 ditto,—25 pcs.—500 yds,		166	13	4
3.—1 ditto,—30 pcs,—450 yds,		250	0	0
4.—1 ditto,—20 pcs,—400 yds,		100	0	0
5.—1 ditto,—20 pcs,—400 yds,		80	0	0
Freight, carriage, and porterage, —		56	6	8

878 00 00

. 2 *Broad cloth*, — L. 878 0 0 Dr.

.10 *Adam Wood*, — L. 821 13 4 } Crs.
. 1 *Caſh in company*, 56 6 8 }

19th.

Bought of *William Chriſtie*, *per* bill, at 1 month,
N° 1. 50 pcs. ſhalloons, cont. 1000 yds. at 2 *s.* L. 100 0
2. 50 pcs. ditto, cont. 1050 yds. at 1 *s.* 8 *d.* 87 10

187 10 00

. 3 *Shalloons*, — L. 187, 10 *s.* Dr.

.10 *William Chriſtie*, — Cr.

20th.

Sold *John Campbell* and comp. to pay at 3 months, *viz.*

1 bale broad cloth, N° 3. —	L.	260	0	0
1 ditto, ditto, 4. —		120	0	0
1 ditto, ditto, 5. —		90	0	0
1 ditto ſhalloons, 2. 1050 yds.		105	0	0

575 00 00

.21 *John Campbell and company*, L. 575 Dr.

. 3 *Shalloons*, — L. 105 } Crs.
. 2 *Broad cloths*, — 470 }

January 22d.

Settled with the north ſugar-houſe, and paid in full of *Forbes*'s ſugar, — — L. 228
Diſcount at 5 *per cent.* — 12

					l.	s.	d.
					240	00	00
8	*North ſugar-houſe,* —	L. 240	Dr.				
1	*Caſh in company,* —	L. 228	} Crs.				
8	*James Forbes's account-current,*	12	}				

24th.

Drawn on *James Forbes, Dublin,* at 31 days ſight, in favour of *Alexander Moriſon,* for 610 *l.* 15 *s.* 3 *d. Iriſh,* exchange at 7½ *per cent.* value received,

L. 568 3 1
Premium 1 *per cent.* — 5 13 8

					l.	s.	d.
					573	16	09
2	*Caſh in company,* —	L. 573	16	9 Dr.			
8	*James Forbes's acct.-curt.*	L. 568	3	1 } Crs.			
9	*Profit and Loſs,* —		5	13 8 }			

25th.

Bought of *Johnſton* and *Hutcheſon,* 10 hhds tobacco, weighing nett 10,500 *lb.* coſt with credit 8 *d. per lb.* at 6 months, — — —

Diſpatched by *James Maxwell,* to be ſhipped by *Thomas Gordon* from *Leith,* to the addreſs of *David Maxwell,* for ſales and returns on our acount.

					l.	s.	d.
					350	00	00
11	*David Maxwell our account of goods,*	L. 350	Dr.				
10	*Johnſton and Hutcheſon,* — —			Crs.			

26th.

Sent *per Philip Swan* to *Thomas Gordon,* to be ſhipped from *Leith* for *David Maxwell, London,* to ſell for our account, 30 pieces linen, N° 1. & 3. in one bale, at firſt coſt, — — — —

					l.	s.	d.
					74	03	04
11	*David Maxwell our account of goods,*	L. 74	3	4 Dr.			
3	*Linen,* — —			Cr.			

27th.

Sold *Alexander Tod* 100 *lb.* ſilk, at 50 *s.* payable in 1 month, — —

					l.	s.	d.
					250	00	00
11	*Alexander Tod,* —	L. 250	Dr.				
7	*Silk,* — —			Cr.			

		l.	s.	d.
	January 28th.			
	Bought from *Alexander Graham*, Esq; 1000 bolls oatmeal, at 13 *s.* 4 *d. per* boll, for which granted acceptance at 3 months, for 666 *l.* 13 *s.* 4 *d.* and consigned the same to *John Pollock*, to sell for our account,	666	13	04
.11	*John Pollock our account of meal*, L. 666 13 4 Dr.			
.12	*Bills payable*, — — — Cr.			
	30th.			
	Received advice from *Thomas Gordon, Leith*, that he hath shipped our goods for *David Maxwell*, on board the *Betsy*, inclosing Capt. *Andrew Cassils*'s bill of loading for the same.——Carriage, commission, and shipping-charges, — —	25	10	00
.11	*David Maxwell our account of goods*, L. 25 10 Dr.			
.12	*Thomas Gordon*, — — Cr.			
	31st.			
	Charges this month, — —	20	05	00
.12	*Charges of merchandise*, — L. 20 5 Dr.			
. 1	*Cash in company*, — — Cr.			
	February 1st.			
	Received advice from *John Maclean, Jamaica*, that he hath received our goods *per* the *Bonadventure*, which he would dispose of for our account ——Cost *per* invoice, — —	1000	00	00
	And that in the mean time he had shipped to our order, and for our account, on board the *Lark*, Capt. *Bowsy*, 20 puncheons old *Jamaica* rum, *per* invoice and bill of loading transmitted, containing 2100 gallons, cost at *Jamaica* 3 *s. per* gallon, — L. 315 0			
	Charges and commission, — 20 15			
		335	15	00
.12	*John Maclean our account of goods*, L. 1000 0 Dr.			
. 3	*Voyage to Jamaica*, — — Cr.			
.13	*Rum per* the *Lark*, — L. 335 15 Dr.			
.13	*John Maclean our account-current*, — Cr.			

		l.	s.	d.
	February 2d.			
	Sold to *William Cochran* and company 2 bales broad cloth, N° 1. & 2. — — L. 400			
	And 50 pieces ſhalloons, — 116			
	To pay at 3 months, — — —	516	00	00
.13	*William Cochran and company*, for L. 516 Dr.			
. 2	*Broad cloths*, for — — 400 } Crs.			
. 3	*Shalloons*, for — — 116 }			
	5th.			
	Received of *Oliver Macleod* in full, L. 119 10			
	And of *William Nisbet* in part, — 100 0			
		219	10	00
. 1	*Caſh in company*, for — L. 219 10 Dr.			
. 4	*Oliver Macleod*, for — L. 119 10 } Crs.			
. 4	*William Nisbet*, for — 100 0 }			
	7th.			
	Received from *John Pollock* in part of the proceeds of our meal, — — —	300	00	00
. 1	*Caſh in company*, for — L. 300 Dr.			
.11	*John Pollock our account of meal*, Cr.			
	9th.			
	Received from *Robert Marſhall, Birmingham*, 2 boxes hardware, value *per* invoice, at 6 months, L. 500 0			
	Carriage, and other charges, — 30 10			
		530	10	00
. 2	*Hardware*, for — L. 530 10 Dr.			
.13	*Robert Marſhall, Birmingham*, for L. 500 0 } Crs.			
. 1	*Caſh in company*, for — 30 10 }			
	11th.			
	The *Lark* is arrived from *Jamaica*, and I have received our 20 puncheons rum. — Freight paid down, L. 40			
	Duties on 2100 gallons, — — 532			
	Extra-charges, — — — 20			
		592	00	00
.13	*Rum, per* the *Lark*, for L. 592 Dr.			
. 1	*Caſh in company*, — — Cr.			

					l.	s.	d.
		February 13th.					
	Sold *Andrew Stevenſon* 100 *lb.* ſilk, at 50 *s. per lb.* and received his bill on *Boſtock* and *Huddleſton*, at 90 days date par,						
					250	00	00
.14	*Bills receivable*, for,		L. 250	Dr.			
. 7	*Silk*,			Cr.			
		14th.					
	Received of *John Cochran* his bill on *Edward Howit*, *London* at 90 days date par, which I have remitted *Joſeph Wimpy*,		L. 200	0			
	In caſh to even his account,		9	15			
					209	15	00
. 7	*Joſeph Wimpy*, for	L. 200	0	Drs.			
. 1	*Caſh in company*, for	9	15				
. 8	*John Cochran*, for	L. 209	15	Cr.			
		15th.					
	Taken to myſelf 1 box of *Birmingham* hardware, *per* account,						
					275	00	00
. 6	*My account proper*, for	L. 275		Dr.			
. 2	*Hardware*,			Cr.			
		17th.					
	Paid *Johnſton* and *Hutcheſon*, as follows:						
	In *Stevenſon*'s bill on *Boſtock* and *Huddleſton*,		L. 250	0			
	Exchange at $\frac{1}{2}$ *per cent.*		1	5			
	In caſh to even the account,		112	15			
					364	00	00
.10	*Johnſton and Hutcheſon*, for	L. 364	0	Dr.			
. 1	*Caſh in company*, for	L. 112	15	Crs.			
.14	*Bills receivable*, for	250	0				
. 9	*Profit and Loſs*,	1	5				
		18th.					
	Drawn on *David Maxwell*, at 90 days date, to Meſſ. *Hume* and company par, and received						
					500	00	00
. 1	*Caſh in company*, for		L. 500	Dr.			
.14	*David Maxwell our account current*,			Cr.			

				l.	s.	d.
	February 18th.					
	Received from on board the *Nancy*, Capt. *Kippen*, from *Virginia*, 160 hhds. of tobacco, conſigned to us for ſales and returns, by *Robert Kay* merchant in *Virginia*, which being weighed at the King's ſcale, *Port-Glaſgow*, amounts nett to — 162789 *lb.*					
	Off ſhrinkage, at 10 *lb. per* hhd. 1600					
	Remains for exportation, 161189 *lb.*					
	Bonded duties, —		L. 3604 9 0½			
	Old ſubſidy paid down, L. 503 12 6¾					
	Extra charges, —	40 0 0	543 12 6¼			
14	*Robert Kay's account of tobacco*,		L. 4148 1 7 Dr.	4148	01	07
1	*Caſh in company*, for —		L. 543 12 6¼ Crs			
14	*Cuſtomhouſe-bonds*, for —		3604 9 0½ Crs			
	19th.					
	Sold *John King* and company hardware, *per* account at 12 months, —		—	320	00	00
15	*John King and company*, for —		L. 320 Dr.			
2	*Hardware*, —		— Cr.			
	21ſt.					
	Retired our bill with *William Chriſtie*, —			187	10	00
10	*William Chriſtie*, for —		L. 187, 10 *s.* Dr.			
1	*Caſh in company*, —		— Cr.			
	Sold *Perkins* and *Penman* 10 puncheons rum, *per* the *Lark*, containing 1050 gallons, at 10 *s.* 6 *d. per* gallon, and received in money —		L. 273			
	Their acceptance at 3 month, —		273	546	00	00
1	*Caſh in company*, for —		L. 273 Drs.			
14	*Bills receivable*, for —		273 Drs.			
13	*Rum, per* the *Lark*, —		L. 546 Cr.			
	22d.					
	Settled with the maſter of the *Nancy* for freight of *Kay's* tobacco, amounting at 8 *l. per* ton to 320 *l.* of which paid down —		— L. 160			
	Granted bill at 3 months for —		160	320	00	00
14	*Robert Kay's account of tobacco*, for		L. 320 Dr.			
1	*Caſh in company*, for —		L. 160 Crs.			
12	*Bills payable*, for —		160 Crs.			

		l.	s.	d.
	February 23d.			
	Sold Meſſ *Barries* 1600 *lb.* of *Kay*'s tobacco, being the allowance on 160 hhds. *per* the *Nancy*, at 9½ *d. per lb.* for which received their acceptance at 12 months,	63	13	04
.14	*Bills receivable*, for — L. 63 13 4 Dr.			
.14	*Robert Kay*'s *account of tobacco*, — Cr.			
	24th.			
	Sold for ready money 5 puncheons rum, containing 525 gallons, at 10 *s.* 6 *d. per* gallon, —	275	11	06
. 1	*Caſh in company*, for — L. 275 11 6 Dr.			
.13	*Rum*, *per* the *Lark*, — — Cr.			
	25th.			
	Received from on board the *Thiſtle*, for account of *David Macfarlane*, *St. Kitts*, 50 hhds. ſugar, weighing nett 550 *cwt.* to ſell for his account.			
	Paid down for duties, — L. 174 19 9			
	Import-charges, — — 15 0 3			
		190	00	00
.15	*Macfarlane*'s *ſugar*, *per* the *Thiſtle*, for L. 190 Dr.			
. 1	*Caſh in company*, — — Cr.			
	26th.			
	Settled for freight of the above ſugar, at 3 *s.* 4 *d. per cwt.* and paid down — — —	91	13	04
.15	*Macfarlane*'s *ſugar*, for the *Thiſtle*, L. 91 13 4 Dr.			
. 1	*Caſh in company*, — — Cr.			
	28th.			
	Accepted *David Macfarlane*'s bill to *Thomas Johnſton*, at 60 days ſight, for — —	300	00	00
.15	*Macfarlane*'s *ſugar*, *per* the *Thiſtle*, for L. 300 Dr.			
.12	*Bills payable*, — — Cr.			
	Sold *David Spence* 100 hhds. of *Robert Kay*'s tobacco, for *France*, 100743 *lb.* at 2 *d per lb.* which deducing nailage at 4 *lb. per* hhd. and 4 *per cent.* diſcount for prompt payment, amounts, *per* bill at 1 month, to	803	16	08
.14	*Bills receivable*, — L. 803 16 8 Dr.			
.14	*Robert Kay*'s *account of tobacco*, — Cr.			

			l.	s.	d.
	February 29th.				
	Sold *Alexander Dove, Dublin, Robert Kay*'s remaining 49 hhds of tobacco, weighing —	60446 *lb.*			
	Off nailage, —	196			
	At 2½ *d. per lb. per* bill, at 6 mon. nett	60250 *lb.*	602	10	00
.14	*Bills receivable*, for —	L. 602 10 Dr.			
.14	*Robert Kay's account of tobacco*, —	Cr.			
	Charges this month, —		20	05	06
.12	*Charges of merchandise*, for	L. 20 5 6 Dr.			
. 1	*Cash in company*, —	Cr.			
	March 1st.				
	Received of *Alexander Tod* in full, —		250	00	00
. 1	*Cash in company*, for —	L. 250 Dr.			
.11	*Alexander Tod*, —	Cr.			
	2d.				
	Sold *David Macfarlane*'s sugar *per* the *Thistle*, at 55 *s. per cwt.* for which received the manager of the west sugar-house his acceptance at 3 months, —		1512	10	00
.14	*Bills receivable*, for —	L. 1512 10 Dr.			
.15	*Macfarlane's sugar, per* the *Thistle*, —	Cr.			
	Settled the accounts on *Robert Kay*'s tobacco, from which there appears of export-charges, —	L. 16			
	Postages, and other incidents, —	4			
	Cellar-rent, —	5			
	Commission at 7 *s.* 6 *d. per* hhd, —	60			
			85	00	00
.14	*Robert Kay's account of tobacco*, for	L. 85 Dr.			
. 1	*Cash in company*, for —	L. 25 Crs.			
. 9	*Profit and Loss*, for —	60			
	4th.				
	Settled likewise the accounts relative to *David Macfarlane*'s sugar, by which there appears to have been disbursed on cellar-rent, —	L. 5 17 6			
	Postages, and other incidents, —	3 19 6			
	Commission at 2½ *per cent.* —	37 16 3			
			47	13	03
.15	*Macfarlane's sugar, per* the *Thistle*, for	L 47 13 3 Dr.			
. 1	*Cash in company*, for —	L. 9 17 0 Crs			
. 9	*Profit and Loss*, — —	37 16 3			

								l.	s.	d.
	March 5th.									
	Shipped on board the *Fanny* of *Greenock*, for *Norfolk* in *Virginia*, by order and for account of *Robert Kay*, the following goods, marked and numbered, as *per* margin,									
K No 1	1 box cutlery { from our warehouse, *per* account,			L.	120	0	0			
	from *John Chalmers* and company, *per* ditto,				120	0	0			
2.	1 bale containing 1000 yds checks, of *John Macdonald*, *per* acct. at 12 mon.				58	6	8			
3.	1 box containg 50 pieces linens, of *James Macgregor*, *per* account, at 6 months,	L.	125	0						
4.	1 box containing 50 pcs white goods, bought with ready money,		62	5						
					187	5	0			
5.	2 boxes containing 100 saddles,	L.	86	0						
	100 bridles,		20	0						
	100 whips,		17	10						
					123	10	0			
	Bought of *James Whitlaw*, at 12 months, *per* account,									
6.7.	2 hhds, containing 300 pairs pomps and shoes, weighing 419 *lb.* of *Thomas Hill*, at 6 months, *per* account,				70	0	0			
	Packing and shipping charges,				15	10	0			
	Commission,				17	7	3			
	5 *per cent.* advance, on 78 *l.* 15 *s.*				3	18	9			
								715	17	08
.15	*Robert Kay's acct -current*, for	L.	715	17	8	Dr.				
.2	*Hardware*, for	L.	120	0	0	Crs				
.15	*John Chalmers and company*, for		120	0	0					
.1	*John Macdonald*, for		58	6	8					
.16	*James Macgregor*, for		125	0	0					
.1	*Cash in company*, for		77	15	0					
.16	*James Whitlaw*, for		123	10	0					
.16	*Thomas Hill*, for		70	0	0					
.9	*Profit and Loss*, for		21	6	0					
	6th.									
	Received advice from *David Maxwell*, that he hath received and sold our consignment *per* the *Betsy* nett proceeds at our credit,							528	10	00
.14	*David Maxwell our acct. cur.* for	L.	528	10	Dr.					
.11	*Ditto our account of goods*,				Cr.					

			l.	s.	d.
	March 7th.				
	Received from *John Pollock* nett proceeds of our meal in full, — —		400	00	00
. 1	*Cash in company*, for — L. 400 Dr.				
.11	*John Pollock our account of meal*, — Cr.				
	8th.				
D.MF	Shipped for *David Macfarlane*, *St. Kitts*, by his or-				
No 1.	der and for his account, on board the *Venus* of *Glaf-*				
2	*gow*, fundry goods, packed in 4 bales. purchafed with				
3	ready money, which, including charges, amount to				
4	L. 527 0 0				
	Commiffion, — — 13 3 0				
	5 *per cent.* advance, — — 26 7 0				
		566	10	06	
.17	*David Macfarlane's acc.-cur.* for L. 566 10 6 Dr.				
. 1	*Cash in company*, for — 527 00 0 } Crs.				
. 9	*Profit and Loss*, for — 39 10 6 }				
	9th.				
	Received of *William Nifbet* in full, — L. 207				
	And of *John Macalpin* ditto, — 203	410	00	00	
. 1	*Cash in company*, for — L. 410 Dr.				
. 4	*William Nifbet*, for — 207 } Crs.				
. 4	*John Macalpin*, for — 203 }				
	10th.				
	The *Bonadventure* is fafe arrived from *Jamaica*,				
	and brings advice, that *John Maclean* hath fold our				
	cargo outward, nett proceeds, *per* account of fales,	1700	00	00	
.13	*John Maclean our account-current*, for L. 1700 Dr.				
.12	*Ditto our account of goods*, — — Cr.				
	Received likewife invoice of 80 *cwt.* cotton *per* the				
	Bonadventure, — L. 200 0 0				
	20 punch. containing 2200 gall. rum, 330 0 0				
	Commiffion and charges, — 69 7 6				
	By our order and for our account,	599	07	06	
.17	*Goods per* the *Bonadventure*, for L. 599 7 6 Dr.				
.13	*John Maclean our account current*, — Cr.				

			l.	s.	d.
	March 11th.				
	Received of freight, on the *Bonadventure*, from *Jamaica*, — — L. 670 10				
	Out of which I have cleared the master's accounts, — — 120 10				
			550	00	00
.1	*Cash in company*, for L. 550 Dr.				
.13	*Ship Bonadventure*, — Cr.				
	14th.				
	Discharged the *Bonadventure*—duties and impost—charges amount to — —		620	00	00
.17	*Goods per* the *Bonadventure*, for L. 620 Dr.				
.1	*Cash in company*, — — Cr.				
	16th.				
	Accepted *John Maclean*'s bill, to the order of *James Dunlop*, at 60 days sight, at the house of *Robert Bogle*, *London*, — — —		200	00	00
.13	*John Maclean our account-current*, for L. 200 Dr.				
.12	*Bills payable*, (at *Robert Bogle*'s), — Cr.				
	17th.				
	Sold *David Hutcheson* 20 puncheons rum, *per* the *Bonadventure*, at 10 *s.* 6 *d.* for 2200 gallons.				
	Received in part, — — L. 550				
	In account at 3 months, — 550				
			1100	00	00
.1	*Cash in company*, for — L. 550 } Drs.				
.17	*David Hutcheson*, for — 550 }				
.17	*Goods per* the *Bonadventure*, 1100 Cr.				
	18th.				
	James Brown hath taken 20 *cwt.* cotton, at 4 *l. per cwt.* value in account, — — L. 80				
	And sold the remaining 60 *cwt.* to *Jasper Pennycuik*, at 4 *l.* and taken his acceptance at 3 months, — — 240				
			320	00	00
.4	*James Brown his account-proper*, for L. 80 } Drs.				
.14	*Bills receivable*, for — 240 }				
.17	*Goods per* the *Bonadventure*, — 320 Cr.				

			l.	s.	d.
	March 20th.				
	Received up the old ſubſidy on *Kay*'s tobacco, — — L. 503 12 6¾				
	And our bond for the ſecured duties, 3604 9 0¼				
			4108	01	07
.1	*Caſh in company*, for — L. 503 12 6¾	Drs.			
.14	*Cuſtomhouſe-bonds*, N° 1. for 3604 9 0¼	Drs.			
.14	*Robert Kay*'s *account of tobacco*, 4108 1 7	Cr.			
	Received from on board the *Swan*, to ſell for account of *Peter Alexander* merchant in *Legborn*, 3 boxes ſilk—300 *lb.*——Duty and charges paid here, —		67	10	00
.17	*Peter Alexander*'s *account of ſilk*, for L. 67 10	Dr.			
.10	*Caſh in company*, — —	Cr.			
	21ſt.				
	Received advice from *Mungo Smith* merchant in *Douglas*, that he hath, by our order, received and ſold 150 caſks of rum, *per* the *Diana*, for account of *Robert Gordon* merchant in *Kingſton*, *Jamaica*, and incloſed us in full of nett proceeds, the following bills at 3 months.				
	John Maxwell's, — L. 100				
	William Cribbin's, — 100				
	His own acceptance, — 100				
			300	00	00
.18	*Bills receivable* for *Robert Gordon*, for L. 300	Dr.			
.18	*Robert Gordon*'s *conſignment*, *per* the *Diana*,	Cr.			
	22d.				
	Received from on board the *Diana*, to ſell for account of *Robert Gordon*, viz.				
	36 barrels indigo, containing 756 *lb.*				
	15 hhds. pimento, containing 5605 *lb.*				
	20 hhds. ſugar, containing 240 *cwt.*		215	08	00
	Freight, duty, and other charges paid here, —				
.18	*Robert Gordon*'s *conſignment*, *per* the *Diana*, for — L. 215 8	Dr.			
.1	*Caſh in company*, — —	Cr.			

						l.	s.	d.
	March 22d.							
	Sold *Willliam Christie* on the quay, *Gordon*'s 36 barrels indigo, at 4 *s.* 6 *d. per lb.* —	L. 172	2	0				
	And his 15 hhds. pimento, at 1 *s. per lb.*	280	0	6				
						452	04	06
	Received in part, —	L. 252	4	6				
	His bill on *Todd* and *Anderson*, at 80 days date, *London*, which we have remitted *Robert Bogle*, to retire our bill to *James Dunlop*, —	200	0	0				
						452	04	06
. 1	*Cash in company*, for —	L. 252	4	6	Drs.			
.12	*Bills payable* (at *Robert Bogle*'s.)	200	0	0				
.18	*Robert Gordon*'s *consignment*, *per* the *Diana*, —	452	4	6	Cr.			
	23d.							
J.T.	Shipped on board the *Flora*, Capt. *Sheid* for *Hamburg*, consigned to *John Tennant* merchant there, to sell for account of *Robert Gordon*, his 20 hhds. sugar, containing 240 *cwt.*							
	Charges till on board, — —					5	10	00
.18	*Robert Gordon*'s *consignment*, *per* the *Diana*, — —	L. 5	10	Dr.				
. 1	*Cash in company*, — —			Cr.				
	24th.							
	Paid a bill of repairs for the *Bonadventure*,	L. 18	10					
	Likewise, paid the master, —	51	10					
						70	00	00
. 3	*Ship Bonadventure*, for —	L. 70	Dr.					
. 1	*Cash in company*, —		Cr.					

		l.	s.	d.
	March 25th.			
J.M.	Shipped by order, and for account of *John Maclean* merchant in *Jamaica*, *per* the *Bonadventure*, marks and numbers as *per margin*.			
N° 1.	300 pieces *Iriſh* linen, bought of *James Macgregor*, at 6 months, — L. 750 0 0			
2.	600 pairs ſhoes, bought of the ſhoe-factory, at 6 months, weight 890 *lb.* — 120 0 0			
3.	1 box cutlery, bought of *Francis Peacock* and company, at 6 months, *per* account, 320 0 0			
4.	Paid packing, porterage, lighterage, and ſhipping charges, — — 35 0 0			
	Freight at 5 *per cent.* — 61 5 0			
	Commiſſion at 2 *s.* 2 *d.* — 34 3 1	1320	08	01
.13	*John Maclean his acct.-cur.* for L. 1320 8 1 Dr.			
.16	*James Macgregor*, for — 750 0 0 Crs.			
.18	*Shoe-factory*, for — — 120 0 0			
.18	*Francis Peacock in company*, for 320 0 0			
. 1	*Caſh in company*, for — 35 0 0			
. 3	*Ship Bonadventure*, for — 61 5 0			
. 9	*Profit and Loſs*, for — 34 3 1			
	27th.			
	Sold *Peter Alexander*'s ſilk, 300 *lb.* at 45 *s. per lb.* and received in payment, caſh, — L. 300			
	Philips on *Benſon*, *London*, at 80 days date, 360	660	00	00
. 1	*Caſh in company*, for — L. 300 Drs.			
.14	*Bills receivable*, for — 360			
.17	*Peter Alexander's account of ſilk*, 660 Cr.			
	Charges on *Alexander*'s ſilk, — L. 5 10			
	Commiſſion, — — 18 08	23	18	00
.17	*Peter Alexander's account of ſilk*, for L. 23 18 Dr.			
. 1	*Caſh in company*, for — 5 10 Crs.			
. 9	*Profit and Loſs*, for — — 18 08			
	Tranſmitted *Peter Alexander*'s account of ſales, and ordered him, to value on *David Maxwell*, *London*, at 60 days ſight, for nett proceeds, —	568	12	00
.19	*Peter Alexander's acct.-curt.* for L. 568 12 Dr.			
.14	*David Maxwell our acct.-current*, — Cr.			

March 29th.

Remitted *David Maxwell, Philips* on *Benson*, 80 days date, for — — L. 360
And *Granger* on *Greenhaw*, ditto, value paid, 210

					l.	s.	d.
					570	00	00
.14	*David Maxwell our acct.-curt.* for L. 570			Dr.			
.14	*Bills receivable*, for —		360	Crs.			
. 1	*Cash in company*, for —		210				

30th.

Collected our freight on the *Bonadventure*, and received from sundries, — L. 575 10 0
Received likewise in full of *David Spence's* bill for *Kay's* tobacco, — 803 16 8

					l.	s.	d.
					1379	06	08
. 1	*Cash in company*, for — L. 1379	6	8	Dr.			
. 3	*Ship Bonadventure*, for —	575	10	0 Crs.			
.14	*Bills receivable*, for —	803	16	8			

31st.

					l.	s.	d.
	Charges this month, — —				27	10	00
.12	*Charges of merchandise*, for L. 27	10		Dr.			
. 1	*Cash in company*, — —			Cr.			

April 2d.

Shipped on board the *Phillis*, Capt. *Brent*, by order and for account of *Robert Gordon* merchant in *Kingston*, in part proceeds *per* the *Diana*, the following goods, marked and numbered, as *per* margin.

R.G.

					l.	s.	d.
No 1.	3 bales fustians, at L. 40 *per* bale, bought of *John Shortridge*, *per* account, at 6 months, L.	120	0	0			
2.	1 cheſt china, bought of *John Williamson*, at 3 months, *per* account, —	80	0	0			
3.	11 coils cordage, bought for ready money, 10 *cwt.* — — —	20	0	0			
4.	10 juggs of lintſeed-oil, 25 gall. paid,	6	15	0			
5.	14 pieces Holland, of *Alex. Monro*, at 4 months, — —	252	0	0			
	Charges, — —	12	5	0			
	Commiſſion, — —	12	5	6			
					503	05	06
.19	*Robert Gordon's acct.-curt.* for L. 503	5	6	Dr.			
.19	*John Shortridge*, for —	120	0	0			
.19	*John Williamson*, for —	80	0	0			
. 1	*Cash in company*, for —	39	0	0 Crs.			
.20	*Alex. Monro*, for — —	252	0	0			
. 5	*Profit and Loss*, for —	12	5	6			

			l.	s.	d.
	April 4th.				
	Received advice from *John Murdoch, Madeira*, that he hath, by our order, ſhipped on board the *Venus*, for the account and to the addreſs of *David Macfarlane, St. Kitts*, 10 pipes *Madeira* wine, amounting *Sterling* to — — — L. 250 0 0				
	Charges, — — 10 0 0				
	Commiſſion, — — 6 10 0				
			266	10	0
.17	*David Macfarlane's acc.-curt.* for L. 266 10 Dr.				
.20	*John Murdoch our account current*, — Cr.				
	7th.				
	Received from on board the *Nightingale, Peter Telford*, 60 hhds. ſugar, containing nett 720 *cwt.* conſigned us for ſale, by *John Hay* merchant in *Barbadoes*.				
	Duties and charges paid here, —		287	16	0
.20	*John Hay's account of ſugar*, for L. 287 16 Dr.				
. 1	*Caſh in company*, — — Cr.				
	10th.				
	Settled with the maſter of the *Nightingale*, and paid him for freight of *John Hay's* ſugar, as follows,				
	In money, — — — L. 26				
	In *Cribbin's* bill, — — — 100				
			126	0	0
.20	*John Hay's account of ſugar*, for — L. 126 Dr.				
. 1	*Caſh in company*, for — 26 } Crs.				
.18	*Bills on account of Robert Gordon*, for — 100 }				
	12th.				
	Received drawback of *Robert Gordon's* ſugar, exported to *Hamburg*, — — L. 75 18 0				
	Drawback on *Macfarlane's* ſhoes, — 2 12 4½				
	Ditto on *Maclean's* ditto, — 5 11 3				
			84	01	7½
. 1	*Caſh in company*, for — L. 84 1 7½ Dr.				
.18	*Robert Gordon's conſignment*, — 75 18 0 }				
.17	*David Macfarlane's acc.-current*, 2 12 4½ } Crs.				
.13	*John Maclean's*, ditto, — 5 11 3 }				

		l.	s.	d.
	April 15th.			
	Sold *James Forbes* 20 hhds. ſugar, *per* the *Nightingale*, with the benefit of the drawback, at 55 *s. per cwt.* and received as follows, *viz.*			
	His bills on *Benſon* and *Moſley*, *London*, at 21 days ſight, for — — — — L. 500			
	In caſh, — — — — 160			
.14	*Bills receivable*, for — L. 500 } Drs.			
. 1	*Caſh in company*, for — 160 }	660	00	00
.20	*John Hay's account of ſugar*, L. 660 Cr.			
	17th.			
	Sold *Forbes's* bills at 2 *per cent.* exchange, and received — — — —	510	00	00
. 1	*Caſh in company*, for — L. 510 Dr.			
.14	*Bills receivable*, for — L. 500 } Crs.			
.20	*John Hay's account of ſugar*, for — 10 }			
	19th			
	Taken up *John Hay's* acceptances to ſundries, *per* his order, to the amount of — —	657	00	00
.20	*John Hay's account-current*, for L. 657 Dr.			
. 1	*Caſh in company*, — — Cr.			
	20th.			
	Received advice from *John Tencin*, *Hamburg*, of the receipt and ſales of *Robert Gordon's* ſugar, nett proceeds 8062 merks 8 ſch. current-money; for which exchange 35 *s. Flem. banc.* agio 20 *per cent.* he hath remitted in *Perkin's* bill on *Gibſon*, *London*, at 60 days ſight, ſold at par, — — — —	480	00	00
. 1	*Caſh in company*, for — L. 480 Dr.			
.18	*Robert Gordon's conſignment per* the *Diana*, Cr.			
	22d.			
	Sold 40 hhds. ſugar, *per* the *Nightingale*, at 55 *s. per cwt.* which amounts to — L. 1320 0			
	Off 3 months intereſt, — — 16 10			
	Received nett, — —	1303	10	00
. 1	*Caſh in company*, for — L. 1303 10 Dr.			
.20	*John Hay's account of ſugar*, — Cr.			
	Charges on *John Hay's* ſugar, — L. 25 16 0			
	Commiſſion, — — 59 8 6			
.20	*John Hay's account of ſugar*, for L. 85 4 6 Dr.	85	04	06
. 1	*Caſh in company*, for — L. 25 16 0 } Crs.			
. 9	*Profit and Loſs*, for — 59 8 6 }			

		l.	s.	d.
	April 22d.			
	Charges on *Robert Gordon*'s conſignment, *per* the *Diana*, amount to — — L. 18 10 0			
	Commiſſion, — — 36 6 6			
		54	16	06
.18	*Robert Gordon's conſignment, per* the *Diana*, — — L. 54 16 6 Dr.			
. 1	*Caſh in company*, for — L. 18 10 0 } Crs.			
. 9	*Profit and Loſs*, for — 36 6 6 }			
	24th.			
	Received advice from *David Maxwell*, that he hath reſpected *John Murdoch*'s bill, payable 1ſt *July*, for	266	10	00
.20	*John Murdoch our account-current*, for L. 266 10 Dr.			
.14	*David Maxwell our account-current*, — Cr			
	26th.			
	Sold *Edward Howit*, *London*, our 100 pieces white goods, at 10 *per cent.* loſs, value in account, —	180	00	00
.21	*Edward Howit*, for — L. 180 Dr.			
. 2	*White goods*, — — — Cr.			
	30th.			
	My commiſſion for laſt 4 months, L. 33 6 8			
	Account of poſtages, and other incidents, 19 13 4			
		53	00	00
. 9	*Profit and Loſs*, for — L. 53 Dr.			
. 6	*My account-proper*, — — Cr.			
	Charges this month, — —	25	06	06
.12	*Charges of merchandiſe*, for L. 25 6 6 Dr.			
. 1	*Caſh in company*, — — Cr.			

THE ALPHABET

A.

	Fol.
Alex. (Peter) account of silk	17
Ditto's acc.-current	19

B.

	Fol.
Broad cloths	2
Brown (James) his account-proper	4
Brown (James) his account in comp.	5
Bills payable	12
Ditto receivable	14
Ditto for account of Rob. Gordon	18

C.

	Fol.
Cash	1
Checks	2
Cochran (John)	8
Christie (William)	10
Campbell (John) and company	11
Charges of merchan.	12
Cochran (Will.) and comp.	13
Customhouse-bonds	14

D.

	Fol.

E.

	Fol.

F.

	Fol.
Fleming (John)	8
Forbes (James) his account-current	8

G.

	Fol.
Gordon (Thomas)	12
Gordon's (Robert) consignment, *per* the Diana,	18
Ditto his account-current	19

H.

	Fol.
Hardware,	2
Hill (Thomas)	16
Hutcheson (David)	17
Hay's (John) account of sugar	20

I.

	Fol.
Johnston and Hutcheson	10

K.

	Fol
Kay's (Robert) acct. of tobacco	14
King (John) and company	15
Kay's (Robert) account-current	15

L.

	Fol.
Linen	3
Linen yarn	7

M.

	Fol.
Macalpin (John)	4
Macleod (Oliver)	4
My account in company	6
Ditto proper	6
Montgomery (Daniel)	7
Maxwell (David) our account of goods	11
Maclean (John) our account of goods	12
Ditto our acct.-current	13
Marshall (Robert)	13
Maxwell (David) our account-current	18
Macfarlane's sugar *per* the Thistle.	18
Macdonald (John)	18
Macgregor (James)	18
Macfarlane's (David) account-current	19
Murdoch (John) our account-current	20

N.

	Fol.
Niſbet (William)	4
North ſugar-houſe	8

O.

	Fol.

P.

	Fol.
Pollock (Jo.) our account of meal	11
Peacock (Francis) and comp.	18

Q.

	Fol.

R.

	Fol.
Rum	13

S.

	Fol.
Shalloons	3
Ship Bonadventure	3
Stock	5
Silk	7
Shoe-factory	18
Shortridge (John)	19

T.

	Fol.
Tod (Alexander)	11

U.

	Fol.
Univerſal wareroom	6

V.

	Fol.
Voyage to Jamaica	3
Ditto to Boſton	10

W.

	Fol.
White goods	2
Wright's (Robert) account-proper	5
Ditto his account in comp.	5
Weaver (Ronald)	6
Wimpy (Joſeph)	7
Wood (Adam)	10
Whitlaw (James)	16
Williamſon (John)	19

Y.

	Fol.

Z.

	Fol.

		Cash in company, Dr.	Fo	*l.*	*s.*	*d.*
1769						
Jan.	1	To *Stock*, for — —	5	1000	00	0
	12	To *Checks*, — —	2	62	10	0
	24	To *James Forbes's acct.-current*, with exchange,		573	16	9
Feb.	5	To *Sundries*, — —		219	10	0
	7	To *John Pollock our account of meal*, in part,	11	300	00	0
	14	To *John Cochran*, — —	8	9	15	0
	18	To *David Maxwell our account-current*,	14	500	00	0
	21	To *Rum, per* the *Lark*, —	13	273	00	0
	24	To *Rum, per* the *Lark*, — —	13	275	11	6
Mar.	1	To *Alexander Tod*, in full, —	11	250	00	0
	6	To *John Pollock our account of meal*, —	11	400	00	0
	9	To *Sundries*, — —		410	00	0
	11	To *Ship Bonadventure*, for freight, —	3	550	00	0
	17	To *Goods, per* the *Bonadventure*, —	17	550	00	0
	20	To *Robert Kay's acct. of tobacco*, for old subsidy,	14	503	12	6 $\frac{1}{2}$
	22	To *Robert Gordon's consignment, per* the *Diana*,	18	252	04	6
	29	To *Peter Alexander's account of silk*, —	17	300	00	0
	30	To *Sundries*, — — —	—	1379	06	8
Apr.	12	To *Sundries*, — —	—	84	01	7 $\frac{1}{2}$
	15	To *John Hay's account of sugar*, —	20	1600	00	0
	17	To *Sundries*, — —		510	00	0
	20	To *Robert Gordon's consignment, per* the *Diana*,	18	480	00	0
	22	To *John Hay's account of sugar*, —	20	1303	10	0
				10346	18	7 $\frac{1}{2}$

		Contra, Cr.	Fo	l.	s.	d.
1769						
Jan.	3	By *my account-proper*, withdrawn,	6	150	00	0
	5	By *Sundries*,		600	00	0
	9	By *Sundries*,		50	00	0
	12	By *James Forbes's account-current*,	8	9	15	0
	14	By *Voyage to Boston*,	10	37	10	0
	17	By *Broad cloth*,	2	56	06	8
	22	By *North sugar-house*,	8	228	00	0
	31	By *Charges of merchandise*,	12	20	05	0
Feb.	9	By *Hardware*,	2	30	10	0
	11	By *Rum, per* the *Lark*,	13	592	00	0
	17	By *Johnston and Hutcheson*,	10	112	15	0
	18	By *Robert Kay's account of tobacco*, for old subsidy,	14	543	12	6½
	21	By *William Christie's*, retired our bill,	10	187	10	0
	22	By *Rob. Kay's account of tobacco*, in part freight,	14	160	00	0
	25	By *Macfarlane's sugar, per* the *Thistle*,	15	190	00	0
	26	By *ditto*,	15	91	14	4
	29	By *Charges of merchandise*,	12	20	05	6
Mar.	2	By *Robert Kay's account of tobacco*,	14	25	00	0
	4	By *Macfarlane's sugar, per* the *Thistle*, for incidents,	15	9	17	0
	5	By *Robert Kay's account current*,	15	77	15	0
	8	By *David Macfarlane's account-current*,	17	527	00	0
	14	By *Goods per* the *Bonadventure*, for duties and charges,	17	620	00	0
	20	By *Peter Alexander's account of silk*,	17	67	00	0
	22	By *Robert Gordon's consignment, per* the *Diana*,	18	215	08	0
	23	By *Robert Gordon's consignment, per* the *Diana*,	18	5	10	0
	24	By *Ship Bonadventure*,	3	70	00	0
	25	By *John Maclean's account current*,	13	35	00	0
	29	By *Alexander's account of silk*,	17	5	10	0
	—	By *David Maxwell our account current*,		210	00	0
	31	By *Charges of merchandise*,	12	27	10	0
Apr.	2	By *Robert Gordon's account current*,	19	39	00	0
	7	By *John Hay's account of sugar*,	20	287	16	0
	10	*Ditto, ditto*, for freight,	20	26	00	0
	19	*Ditto his account current*,	20	657	00	0
	22	*Ditto his account of sugar*,	20	25	16	0
	—	By *Robert Gordon's consignment, per* the *Diana*,	18	18	10	0
	30	By *Charges of merchandise*,	12	25	06	6
	—	By *Balance*,	21	4291	07	0½
				10346	18	7½

Hardware, Dr.

1769			Fo	l.	s.	d.
Jan.	1	To *Stock in company,* — —	5	500	00	00
Feb.	9	To *Robert Marſhall Birmingham,* with carriage,	13	530	10	00
Apr.	30	To *Profit and Loſs,* gained, —	9	52	10	00
				1083	00	00

Checks, Dr.

				Yds.			
Jan.	1	To *Stock in company,* for —	5	1000	5	50	00
Apr.	30	To *Profit and Loſs,* gained, —	9		12	10	00
				1000	62	10	00

White goods, Dr.

				Pcs.	Yds.			
Jan.	1	To *Stock in company,* —	5	100	1000	200	00	00
	9	To *Sundries,* — —		40	400	110	00	00
				140	1400	310	00	00

Broad cloths, Dr.

				5. yds.	1. yds	2. yds.	3. yds.	4. yds.				
Jan.	1	To *Stock in company,* for	5		30	40	50	60	134	10	00
	17	To *Sundries,* —		400	450	500	450	400	878	00	00
Apr.	30	To *Profit and Loſs,* gained,	9						3	15	00
				400	480	540	500	460	1016	05	00

Contra, *Cr.*

1769			Fo	l.	s.	d.
Jan.	6	By *Daniel Montgomery, per* account, —	7	268	00	00
	8	By *John Cochran, per* account, —	8	100	00	00
	15	By *my account-proper, per* account, —	6	275	00	00
	19	By *John King and company,* at 12 months,	15	320	00	00
Mar.	5	By *Robert Kay's account-current,*	15	120	00	00
				1083	00	00

Contra, *Cr.*

			Yds.			
Jan.	12	By *Cash in company,* —	1000	1	62	10	00
			1000		62	10	00

Contra, *Cr.*

			Pcs.	Yds.			
Jan.	12	By *James Forbes's acct.-current,*	40	400	8	110	00	00
Apr.	26	By *Edward Howit,* —	100	1000	21	180	00	00
	30	By *Profit and Loss,* loft, —			9	20	00	00
			140	1400		310	00	00

Contra, *Cr.*

			5. yds	1. yds	2. yds.	3. yds.	4. yds.				
Jan.	8	By *John Cochran,* for		30	40	50		8	92	05	00
	9	By *Sundries,* for —					60		54	00	00
	20	By *John Campbell and company,* — —	400			450	400	11	470	00	00
Feb.	2	By *William Cochran and company,* — —		450	500			13	400	00	00
			400	480	540	500	460		1016	05	00

						Fo	l.	s.	d.
		Linen,				Dr.			
			1. Yds.	2. Yds.	3. Yds.				
1769									
Jan.	1	To *Stock*, for —	500	400	250	5	114	03	04
Apr.	30	To *Profit and Loss*, gained, — —				9	5	00	00
			500	400	250		119	03	04
		Shalloons,				Dr.			
			1. Pcs.	2. Pcs.	3. Pcs.				
Jan.	1	To *Stock*, for —	3	5	5	5	21	16	08
	19	To *William Christie's Sterling*, for —	50	50		10	187	10	00
Apr.	30	To *Profit and Loss*, gained, — —				9	36	13	04
			53	55	5		246	00	00
		Voyage to Jamaica,				Dr.			
Jan.	1	To *Stock per* the *Bonadventure*, consigned to *John Maclean*, — —				5	1000	00	00
							1000	00	00
		Ship Bonadventure,				Dr.			
Jan.	1	To *Stock*, for first cost, — —				5	750	00	00
Mar.	24	To *Cash*, for repairs, *&c.* — —				1	70	00	00
Apr.	30	To *Profit and Loss*, gained, —				9	1116	15	00
							1936	15	00

		Contra, Cr.	1. Yds.	2. Yds.	3. Yds.	Fo	l.	s.	d.
1769									
Jan.	9	By *Sundries*, —		400			45	00	00
	26	By *David Maxwell, our account of goods*, —	500		250	11	74	03	04
			500	400	250		119	03	04

		Contra, Cr.	1. Pcs.	2. Pcs.	3. Pcs.				
Jan.	8	By *John Cochran*, —		5	5	8	17	10	00
	9	By *Sundries*, —	3				7	10	00
	20	By *John Campbell and company*, —		50		11	105	00	00
Feb.	2	By *William Cochran and company*, —	50			13	116	00	00
			53	55	5		246	00	00

		Contra, Cr.							
Feb.	1	By *John Maclean our account of goods*, —				12	1000	00	00
							1000	00	00

		Contra, Cr.							
Mar.	11	By *Cash*, for freight, —				1	550	00	00
	25	By *John Maclean's account-current*, for freight,				13	61	05	00
	30	By *Cash*, received for freight, —				1	575	10	00
		By *Balance*, for prime cost, —				21	750	00	00
							1936	15	00

				Fo	l.	s.	d.
		William Nisbet,	*Dr.*				
1769							
Jan.	1	To *Stock, per* account,	— —	5	307	00	00
					307	00	00
		John Macalpin,	*Dr.*				
Jan.	1	To *Stock, per* account,	— —	5	203	00	00
					203	00	00
		Oliver Macleod,	*Dr.*				
Jan	1	To *Stock, per* account,	— —	5	119	10	00
					119	10	00
		James Brown's account-proper,	*Dr.*				
Jan.	1	To *Stock, per* account,	— —	5	150	00	00
Mar.	18	To *Goods, per* the *Bonadventure,*	—	17	80	00	00
					230	00	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Feb.	5	By *Cash in company,* in part, —		1	100	00	00
Mar.	9	By *Ditto,* in full, —		1	207	00	00
					307	00	00
		Contra,	*Cr.*				
Mar.	9	By *Cash in company,* in full, — —		1	203	00	00
					203	00	00
		Contra,	*Cr.*				
Feb.	5	By *Cash in company,* — —		1	119	10	00
					119	10	00
		Contra,	*Cr.*				
Apr.	30	By *Balance,* — —		21	230	00	00
					230	00	00

			Fo	l.	s.	d.
		Robert Wright his acc.-proper, Dr.				
1769						
Jan.	5	To *Stock, per* account, — —	5	100	00	00
				100	00	00
		Stock in company, Dr.				
Jan.	1	To *Sundries,* — —		4650	00	00
Apr.	30	To *Balance,* for our nett capital, —	21	6441	11	03
				1109	11	03
		James Brown's acct. in company, Dr.				
Apr.	30	To *Stock in company,* for his $\frac{1}{3}$ of the capital,	5	2147	03	09
				2147	03	09
		Robert Wight's acc. in company, Dr.				
Apr.	30	To *Stock in company,* for his $\frac{1}{3}$ of the capital,	5	2147	03	09
				2147	03	09

				l.	s.	d.
		Contra, Cr.				
1769						
Apr.	30	By *Balance,* — — —	21	100	00	00
				100	00	00
		Contra, Cr.				
Jan.	1	By *Sundries,* — —		4650	00	00
Apr.	30	By *Sundries,* for the company's capital, —		6441	11	03
				11091	11	03
		Contra, Cr.				
Jan.	1	By *Stock in company,* for his $\frac{1}{5}$ capital, —	5	1250	00	00
Apr.	30	By *Profit and Loss,* for his $\frac{2}{5}$ gain, —	9	897	03	09
				2147	03	09
		Contra, Cr.				
Jan.	1	By *Stock in company,* for his $\frac{1}{5}$ capital, —	5	1250	00	00
Apr.	30	By *Profit and Loss,* for his $\frac{2}{5}$ gain, —	9	897	03	09
				2147	03	09

			Fo	l.	s.	d.
		My account in company, Dr.				
1769						
Apr.	30	To *Stock in company,* for my ſhare of capital,	5	2147	03	09
				2147	03	09
		My account-proper, Dr.				
Jan.	3	To *Caſh in company,* withdrawn,	1	150	00	00
Feb.	15	To *Hardware, per* account,	2	275	00	00
				425	00	00
		Ronald Weaver, Paiſley, Dr.				
Apr.	30	To *Balance,*	21	200	00	00
				200	00	00
		Univerſal wareroom, Dr.				
Apr.	30	To *Balance,*	21	250	00	00
				250	00	00

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769						
Jan. 1	By *Stock in company,* for my $\frac{5}{7}$ capital, —		5	1250	00	00
Apr. 30	By *Profit and Loss,* for my $\frac{2}{7}$ gain, —		9	897	03	09
				2147	03	09
	Contra,	*Cr.*				
Jan. 1	By *Stock in company, per* account, —		5	250	00	00
Apr. 30	By *Profit and Loss,* — —		9	53	00	00
	By *Balance,* — — —		21	122	00	00
				425	00	00
	Contra,	*Cr.*				
Jan. 1	By *Stock in company, per* account, —		5	200	00	00
				200	00	00
	Contra,	*Cr.*				
Jan. 1	By *Stock in company, per* account, —		5	250	00	00
				250	00	00

				Fo	l.	s.	d.
		Joseph Wimpy, London, Dr.					
1769							
Feb.	14	To *John Cochran* for his draught on *Howit*, at 90 days date, — — —.		8	200	00	00
					200	00	00
Jan.	5						
Apr.	30	*Linen yarn,*	Dr. *Spindles*				
		To *Cash in company*, for —	1500	1	200	00	00
		To *Profit and Loss*, gained —		9	6	05	00
			1500		206	05	00
Jan.	5						
Apr.	30	*Silk,*	Dr. *Lbs.*				
		To *Cash in company*, for —	200	1	400	00	00
		To *Profit and Loss*, gained, —		9	100	00	00
			200		500	00	00
Jan.							
		Daniel Montgomery, Dr.					
		To *Hardware*, at 15 months, —		2	268	00	00
					2268	00	00

1769		Contra, Cr.	Fo	l.	s.	d.
Jan.	1	By *Stock, per* account, —	5	200	00	00
				200	00	00

		Contra, Cr.	Spindles.				
Jan.	12	By *James Forbes his account-current*, for — —	1500	8	206	05	00
			1500		206	05	00

		Contra, Cr.	Lbs.				
Jan.	27	By *Alexander Tod*, at 50 *s.* for - -	100	11	250	00	00
Feb.	13	By *Bills receivable*, at 50 *s.* for -	100	14	250	00	00
			200		500	00	00

		Contra, Cr.				
Apr.	30	By *Balance*, — —	21	268	00	00
				268	00	00

			Fo	l.	s.	d.
	John Cochran,	*Dr.*				
1769						
Jan. 8	To *Sundries,* at 1 month, —			209	15	00
				209	15	00
	John Fleming,	*Dr.*				
Jan. 9	To *Sundries,* — —			46	10	00
				46	10	00
	James Forbes's account-current.	*Dr.*				
Jan. 12	To *Sundries, per* the *Betty,* —			580	03	01
				580	03	01
	North ſugar houſe,	*Dr.*				
Jan. 22	To *Sundries,* in full, —			240	00	00
				240	00	00

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769						
Feb. 14	By *Sundries,* in full, — —			209	15	00
				209	15	00
	Contra,	*Cr.*				
Apr. 30	By *Balance,* — —		21	46	10	00
				46	10	00
	Contra,	*Cr.*				
Jan. 20	By *North ſugar-houſe,* abated, —		8	12	00	00
24	By *Caſh in company,* for my bill, —		1	568	03	01
				580	03	01
	Contra,	*Cr.*				
Jan 12	By *James Forbes's account-current,* on demand,		8	240	00	00
				240	00	00

		Profit and Loss, Dr.	Fo	l.	s.	d.
1769						
Apr.	30	To *my account-proper*, — —	6	53	00	00
		To *White goods* loft, — —	2	20	00	00
		To *Charges of merchandife*, —	12	93	07	00
		Charges and loffes on our trade, laft 4 months,		166	07	00
		To *James Brown's account in company*, for his $\frac{1}{3}$, gained, — —	5	897	03	09
		To *Robert Wright*'s ditto, ditto,	5	897	03	09
		To *my account* ditto, ditto, —	6	897	03	09
				2857	18	03

		Contra, Cr.	Fo	l.	s.	d.
1769						
Jan.	12	By *James Forbes's acc.-current*, for commiſſion,	8	14	03	01
	24	By *Caſh in company*, for exchange, —	1	5	13	08
Feb.	17	By *Johnſton and Hutcheſon*, for exchange, —	11	1	05	00
Mar.	2	By *Rob. Kay's account of tobacco*, for commiſſion,	14	60	00	00
	4	By *Macfarlane's ſugar, per* the *Thiſtle*, commiſſion, — — —	15	37	16	03
	5	By *Robert Kay's account-current*, for commiſſion and intereſt, — — —	15	21	06	00
	8	By *David Macfarlane's ditto, ditto*, —	17	39	10	06
	25	By *John Maclean's account-current*, —	13	34	03	01
	29	By *Alexander's account of ſilk*, for commiſſion,	17	18	08	00
Apr.	2	By *Robert Gordon's account-current*, —		12	05	06
	22	By *John Hay's account of ſugar*, for commiſſion,	20	59	08	06
		By *Robert Gordon's conſignment, per* the *Diana*,	18	36	06	00
	30	By *Hardware*, — — —	2	52	10	00
		By *Checks*, ditto, — — —	2	12	10	00
		By *Broad cloth*, ditto, — —	2	3	15	00
		By *Linen*, ditto, — — —	3	5	00	00
		By *Shalloons*, ditto, — —	3	36	13	04
		By *Ship Bonadventure*, ditto, —	3	1116	15	00
		By *Linen yarn*, ditto, — —	7	6	05	00
		By *Silk*, ditto, — —	7	100	00	00
		By *David Maxwell our account of goods*, ditto,	11	78	16	08
		By *John Pollock our account of meal*, ditto,	11	33	06	08
		By *John Maclean our account of goods*, ditto,	12	700	00	00
		By *Rum, per the Lark*, ditto, —	13	169	08	00
		By *Goods per Bonadventure*, ditto, —	17	200	12	06
		Total gain laſt 4 months, —		2857	18	03

				Fo	l.	s.	d.
		Voyage to Boſton,	*Dr.*				
1769							
Jan.	14	To *Sundries, per* the *Glaſgow,*	—		401	10	00
					401	10	00
		Johnſton and Hutcheſon,	*Dr.*				
Feb.	17	To *Sundries,* for ſnuff, to *Boſton,*	—		364	00	00
Apr.	30	To *Balance,*	— — —	21	350	00	00
					714	00	00
		Adam Wood, London,	*Dr.*				
Apr.	30	To *Balance,*	— — —	21	821	13	04
					821	13	04
		William Chriſtie's, Stirling,	*Dr.*				
Feb.	21	To *Caſh,* in full,	— —	21	187	10	00
					187	10	00

			Fo	l.	s.	d.
		Contra, *Cr.*				
1769						
Apr.	30	By *Balance,* — — —	21	401	10	00
				401	10	00
		Contra, *Cr.*				
Jan.	14	By *Voyage to Boston,* for snuff, at 1 month,	10	364	00	00
	25	By *David Maxwell our account of goods,* at 6 months, — —	11	350	00	00
				714	00	00
		Contra, *Cr.*				
Jan.	17	By *Broad cloths,* — —	2	821	13	04
				821	13	04
		Contra, *Cr.*				
Jan.	19	By *Shalloons, per* bill, at 1 month, —	3	187	10	00
				187	10	00

			Fo	l.	s.	d.
		John Campbell and company, Dr.				
1769						
Jan.	20	To *Sundries*, at 3 months, —		575	00	00
				575	00	00
		David Maxwell our acct. of goods, Dr.				
Jan	25	To *Johnston and Hutcheson*, for a consignment,	10	350	00	00
	26	To *Linen*, consigned him, — —	3	74	03	04
	30	To *Thomas Gordon*, for charges at *Leith*, —	12	25	10	00
Apr.	30	To *Profit and Loss*, gained, — —	9	78	16	08
				528	10	00
		Alexander Tod, Dr.				
Jan.	27	To *Silk*, at 1 month, — —	7	250	00	00
				250	00	00
		John Pollock our account of meal, Dr.				
			Bolls			
Jan.	30	To *Bills payable*, consigned for sale,	1000	12	666	13	04
Apr.	30	To *Profit and Loss*, gained, —		9	33	6	08
			1000		700	00	00

				Fo	l.	s.	d.
		Contra,	*Cr.*				
1769							
Apr.	30	By *Balance,* — — —		21	575	00	00
					575	00	00
		Contra,	*Cr.*				
Mar.	6	By *ditto our account-current,* —		14	528	10	00
					528	10	00
		Contra,	*Cr.*				
Mar.	1	By *Cash in company,* in full, — —		1	250	00	00
					250	00	00
		Contra,	*Cr.*				
			Bolls.				
Feb.	7	By *Cash in company,* in part, —		1	300	00	00
Mar.	7	By *ditto,* in full of —	1000	1	400	00	00
			1000		700	00	00

			Fo	l.	s.	d.
		Bills payable, Dr.				
1769						
Mar.	22	To *Robert Gordon's consignment,* &c. remitted *Robert Bogle,* 80 days date, —	18	200	00	00
Apr.	30	To *Balance,* — —	21	1126	13	04
				1326	13	04
		Thomas Gordon. Leith, Dr.				
Apr.	30	To *Balance,* — —	21	25	10	00
				25	10	00
		Charges of merchandise, Dr.				
Jan.	31	To *Cash,* expended this month, --	1	20	05	00
Feb.	29	To *ditto, ditto,* —	1	20	05	06
Mar.	31	To *ditto, ditto,* —	1	27	10	00
Apr.	30	To *ditto, ditto,* —	1	25	06	06
				93	07	00
		John Maclean, our acct. of goods, Dr.				
Feb.	1	To *Voyage to Jamaica, per* the *Bonadventure,*	3	1000	00	00
Apr.	30	To *Profit and Loss,* —	9	700	00	00
				1700	00	00

		Contra, Cr.	Fo	l.	s.	d.
1769						
Jan.	30	By *John Pollock our account of meal*, to *Alex. Graham, May* 3. — —	11	666	13	04
Feb.	22	By *Rob. Kay's account of tobacco, ditto* 25.	14	160	00	00
	28	By *Macfarlane's sugar, per* the *Thistle*, to *Tho. Johnston, ditto* 2.	15	300	00	00
Mar.	16	By *John Maclean's account-current*, at *Robert Bogle's, London, ditto* 18. —	13	200	00	00
				1326	13	04

		Contra, Cr.				
Jan.	30	By *David Maxwell our account of goods*, for charges, ———	11	25	10	00
				25	10	00

		Contra, Cr.				
Apr.	30	By *Profit and Loss*, — —	9	93	07	00
				93	07	00

		Contra, Cr.				
Mar.	10	By *ditto, our account-current*, —	13	1700	00	00
				1700	00	00

Rum per the Lark, Dr.

			Pun.	Gall.	Fo	l.	s.	d.
1769								
Feb.	1	To *John Maclean our acc.current,*	20	2100	13	335	15	00
	11	To *Cash in company,* for duties and charges, –			1	592	00	00
Apr.	30	To *Profit and Loss,* gained,			9	169	08	00
			20	2100		1097	03	00

John Maclean our account-current, Dr.

Mar.	10	To *ditto our account of goods,* –	12	1700	00	00	
	16	To *Bills payable,* for his draught in favour of *James Dunlop,* – –	12	200	00	00	
	25	To *Sundries, per* the *Bonadventure,* –		1320	08	01	
				3220	08	01	

William Cochran and company, Dr.

Feb.	2	To *Sundries,* at 3 months, – –		516	00	00	
				516	00	00	

Robert Marshall Birmingham, Dr.

Apr.	30	To *Balance,* – – –	21	500	00	00	
				500	00	00	

				Fo	l.	s.	d.
	Contra,	Pun.	Cr. Gall.				
1769							
Feb. 21	By *Sundries,* for — —	10	1050		546	00	00
24	By *Cash in company,* for —	5	525	1	275	11	06
	By *Balance,* for —	5	525	21	275	11	06
		20	2100		1097	03	00
	Contra,		Cr.				
Feb. 1	By *Rum, per* the *Lark,* — — —			13	335	15	00
Mar. 10	By *goods, per* the *Bonadventure,* —			17	594	07	06
Apr. 12	By *Cash in company,* — —			1	5	11	03
30	By *Balance,* — — —			21	2279	14	04
					3220	08	01
	Contra,		Cr.				
Apr. 30	By *Balance,* — — —			21	516	00	00
					516	00	00
	Contra,		Cr.				
Feb. 9	By *Hardware,* at 6 months —			2	500	00	00
					500	00	00

			Fo	l.	s.	d.
		Bills receivable, Dr.				
1769						
Feb.	13	To *Silk,* for *Stevenson* on *Bostock* and *Huddleston,* at 90 days date, — —	7	250	00	00
	21	To *Rum,* for *Perkin*'s and *Penman*'s, at 3 mon. date, — —	13	273	00	00
	23	To *Robert Kay*'s *account of tobacco,* for Messf. *Barries,* at 12 months date, —	14	63	13	04
	28	To *Robert Kay's account of tobacco,* for *David Spence,* at 1 month's date, —	14	803	16	08
	29	To *ditto,* for *Alexander Dove*'s, at 6 months date, — —	14	602	10	00
Mar.	2	To *Macfarlane's sugar, per* the *Thistle, west sugarhouse,* at 3 months date, —	15	1512	10	00
	18	To *Goods, per* the *Bonadventure,* for *Pennycuik*'s, at 3 month's date, — —	17	240	00	00
	29	To *Peter Alexander's account of silk—Philips* on *Benson,* at 80 days date, —	17	360	00	00
Apr.	15	To *John Hay's account of sugar—Forbes* on *Benson,* at 21 days sight, —	20	500	00	00
				4605	10	00
		David Maxwell our acct.-curt. Dr.				
Mar.	6	To *ditto our account of goods,* for nett proceeds,	11	528	10	00
	29	To *Sundries,* at 80 days date, —		570	00	00
Apr.	30	To *Balance,* excluſive of intereſt and commiſſion, — — —	21	236	12	00
				1335	02	00
		Robert Kay's account of tobacco, Dr.				
			Lbs.			
Feb.	18	To *Sundries,* for duties and charges on	162789	4148	01	07
	22	To *Sundries,* for freight, —		320	00	00
Mar.	2	To *Sundries,* for commiſſn and charg.		85	00	00
		To *ditto his account-current,* —		1025	00	00
			162789	5578	01	07
		Cuſtomhouſe-bonds, Dr.				
Mar.	20	To *Robert Kay's account of tobacco,* received up Nº 1. — — —	14	3604	09	0½
				3604	09	0½

		Contra, Cr.	Fo	l.	s.	d.
1769						
Feb.	17	By *Johnston* and *Hutcheson*, for *Stephenson* and *Bostock*, — — —	11	250	00	00
Mar.	29	By *David Maxwell our account-current*, remitted *Philips*, — — —	14	360	00	00
	30	By *Cash*, for *David Spence*'s, —	1	803	16	08
Apr.	17	By *Cash*, for *Forbes* on *Benson* and *Mosley*,	1	500	00	00
	30	By *Balance*, — —	21	2691	13	04
				4605	10	00

		Contra, Cr.				
Feb.	18	By *Cash, per* draught, in favour of *Hume* and *company*, at 90 days date, —	1	500	00	00
Mar	29	By *Peter Alexander's account-current*, —	19	568	12	00
Apr.	24	By *John Murdoch our account-current*, —	20	266	10	00
				1335	02	00

		Contra, Cr.		Lbs.			
Feb.	23	By *Bills receivable*, at 12 months, for		1600	14	63	12 04
	28	By *Bills receivable*, at 1 month, for		10074	3 14	803	16 08
	29	By *ditto*, at 6 months, for —		6044	6 14	602	10 00
Mar	20	By *Sundries*, received up the duties,				4108	01 07
				16278	9	5578	01 07

		Contra, Cr.				
Feb.	18	By *Robert Kay*'s *account of tobacco*, for N° 1.	14	3604	09	0½
				3604	09	0½

					Fo	l.	s.	d.
		John King and company,		*Dr.*				
1769								
Feb.	19	To *Hardware, per* account, at 12 months,			2	320	00	00
						320	00	00
		Macfarlane's ſugar, per the Thiſtle,		*Dr.*				
			Hhds.	*Cwt.*				
Feb.	25	To *Caſh in company,* for duties and charges on —	50	550	1	190	00	00
	26	To *ditto,* for freight, —			1	91	13	04
	28	To *Bills payable,* for his draught,				300	00	00
Mar.	4	To *Sundries,* for commiſſion and charges, — —				47	13	03
		To *ditto his account-current,*			17	883	03	05
			50	550		1512	10	00
		Robert Kay's account-current,		*Dr.*				
Mar.	5	To *Sundries,* for his account, *per* the *Fanny* of *Greenock,* — —				715	17	08
Apr.	30	To *Balance,* — —			21	309	02	04
						1025	00	00
		John Chalmers and company,		*Dr.*				
Apr.	30	To *Balance,* — —			21	120	00	00
						120	00	00

					Fo	l.	s.	d.
		Contra,		*Cr.*				
1769								
Apr.	30	By *Balance,* — — —			21	320	00	00
						320	00	00
		Contra,		*Cr.*				
			Hhds	*Cwt.*				
Mar.	2	By *Bills receivable,* at 3 months,	50	550	14	1512	10	00
			50	550		1512	10	00
		Contra,		*Cr.*				
Apr.	30	By *ditto his account of tobacco* —			14	1025	00	00
						1025	00	00
		Contra,		*Cr.*				
Mar.	5	By *Robert Kay's account-current,* for hardware,			15	120	00	00
						120	00	00

			Fo	£	s.	d.
		John Macdonald, Dr.				
1769						
Apr.	30	To *Balance,* — —	21	58	06	08
				58	06	08
		James Macgregory, Dr.				
Apr.	30	To *Balance,* — —	21	875	00	00
				875	00	00
		James Whitelaw, Dr.				
Apr.	30	To *Balance,* — —	21	123	10	00
				123	10	00
		Thomas Hill, Dr.				
Apr.	30	To *Balance,* — —	21	70	00	00
				70	00	00

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769						
Mar. 5	By *Robert Kay's account-current,* at 12 months,		15	58	06	08
				58	06	08
	Contra,	*Cr.*				
Mar. 5	By *Robert Kay's account-current,* at 6 months,		15	125	00	00
25	By *John Maclean's account-current,* at 6 months,		13	750	00	00
				875	00	00
	Contra,	*Cr.*				
Mar. 5	By *Robert Kay's account-current,* at 12 months,		15	123	10	00
				123	10	00
	Contra,	*Cr.*				
Mar. 5	By *Robert Kay's account-current,* at 6 months,		15	70	00	00
				70	00	00

David Macfarlane's acct.-current, Dr.

1769			Fo	l.	s.	d.
Mar.	8	To *Sundries, per* the *Venus,* —		566	10	06
Apr.	4	To *John Murdoch our acct.-current, per ditto,*	20	266	10	00
	30	To *Balance,* — —	21	52	15	03
				885	15	09

Goods per the Bonadventure. Dr.

			Cott.	Rum.		Fo	l.	s.	d.
			Cwt.	Pun.	Gall.				
Mar.	10	To *John Maclean our account-current,* —	80	20	2200	13	599	07	06
	11	To *Cash,* for duties and charges, —				1	620	00	00
Apr.	30	To *Profit and Loss,* gained,				9	200	12	06
			80	20	2200		1420	00	00

David Hutcheson, Dr.

			Fo	l.	s.	d.
Mar.	17	To *Goods, per* the *Bonadventure,* at 3 months,	17	550	00	00
				550	00	00

P. Alexander's account of silk, Dr.

			Lbs.	Fo	l.	s.	d.
Mar.	21	To *Cash in company,* paid duties and charges of — —	300	1	67	10	00
	29	To *Sundries,* for charges and commission,			23	18	00
Apr.	26	To *ditto his account-current,* —		19	568	12	00
			300		660	00	00

Contra, Cr.

				Fo	l.	s.	d.
1769							
Apr. 12	By *Cash in company,* — —			1	2	12	04
30	By *ditto his account of sugar,* —			15	883	03	05
					885	15	09

Contra, Cr.

		Cott.	*Rum.*				
		Cwt.	*Pun.*	*Gall.*			
Mar. 17	By *Sundries,* for —		20	2200	1100	00	00
18	By *Sundries,* for —	80			320	00	00
		80	20	2200	1420	00	00

Contra, Cr.

Apr. 30	By *Balance,* — —	21	550	00	00	
			550	00	00	

Contra, Cr.

		lbs.			
Mar. 29	By *Sundries,* in full of —	300	660	00	00
		300	660	00	00

			Fo	l.	s.	d.
		Bills for acct. of Rob. Gordon, Dr.				
1769						
Mar.	21	To *ditto his consignment, per* the *Diana,* viz.	18			
		John Maxwell's, 3 months, –		100	00	00
		William Cribben's, 3 months, –		100	00	00
		Mungo Smith's, 3 months, –		100	00	00
				300	00	00

			Ind.	Pim.	Sug.				
		R. Gordon's consignt. per the Diana, Dr.							
Mar.	22	To *Cash,* for duties and charges of –	*lbs.* 756	*lbs.* 5605	*cwt.* 240	1	215	08	00
	23	To *Cash,* paid charges of reshipping, –				1	5	10	00
Apr.	22	To *Sundries,* for charges and commission, –					54	16	06
		To *ditto his acc.-current,*				19	1032	08	00
			756	5605	240		1308	02	06

		Shoe-factory, Dr.						
Apr.	30	To *Balance,* — —			21	120	00	00
						120	00	00

		Francis Peacock and company, Dr.						
Apr.	30	To *Balance,* — —			21	320	00	00
						320	00	00

Contra, *Cr.*

			Fo	l.	s.	d.
1769						
Apr.	10	By *John Hay's account of sugar*, for *Cribbin's*,	20	100	00	00
	30	By *Balance*, — —	21	200	00	00
				300	00	00

Contra, *Cr.*

			Ind.	*Pim.*	*Sug.*				
			lbs.	*lbs.*	*cwt.*				
Mar.	21	By *Bills*, for account of ditto, —				18	300	00	00
	22	By *Sundries*, for —	756	5605			452	04	06
Apr.	12	By *Cash in company*, —				1	75	18	00
	20	By *Cash in company*, for			240	1	480	00	00
			756	5605	240		1308	02	06

Contra, *Cr.*

Mar.	25	By *John Maclean's account-current*, at 6 months,	13	120	00	00
				120	00	00

Contra, *Cr.*

Mar.	25	By *John Maclean's account-current*, at 6 months,	13	320	00	00
				320	00	00

			Fo	l.	s.	d.
		Peter Alexander's account-current, Dr.				
1769						
Mar.	29	To *David Maxwell our account-current,* —	14	568	12	00
				568	12	00
		Robert Gordon his acct.-current, Dr.				
Apr.	2	To *Sundries, per* the *Phillis,* —		503	05	06
	30	To *Balance,* - - -	21	529	02	06
				1032	08	00
		John Shortridge, Dr.				
Apr.	30	To *Balance,* - - -	21	120	00	00
				120	00	00
		John Williamson, Dr.				
Apr.	30	To *Balance,* - - -	11	80	00	00
				80	00	00

			Fo	l.	s.	d.
		Contra, Cr.				
1769						
Mar.	29	By *ditto his account of silk,* — —	17	568	12	00
				568	12	00
		Contra, Cr.				
Apr.	26	By *ditto his consignment, per* the *Diana,*	18	1032	08	00
				1032	08	00
		Contra, Cr.				
Apr.	2	By *Robert Gordon's acct.-current,* at 6 months,	19	120	00	00
				120	00	00
		Contra, Cr.				
Apr.	2	By *Robert Gordon's acct.-current,* at 3 months,	19	80	00	00
				80	00	00

				Fo	l.	s.	d.
		Alexander Monro,	*Dr.*				
1769							
Apr.	30	To *Balance,* — —		21	250	00	00
					250	00	00
		John Murdoch our account-curt.	*Dr.*				
Apr.	24	To *David Maxwell our account-current,* —		14	266	10	00
					266	10	00
		John Hay's account of sugar,	*Dr.*				
			Cw.				
Apr.	7	To *Cash in company,* paid duties and charges of — —	720	1	287	16	00
	10	To *Sundries,* for freight, —			126	00	00
	22	To *sundries,* for charges and commission, — —			85	04	06
	30	To *ditto his account-current,* —		20	1474	09	06
			720		1973	10	00
		John Hay's account-current,	*Dr.*				
Apr.	20	To *Cash in company,* taken up his acceptance for — —		1	657	00	00
	30	To *Balance,* —		21	817	09	06
					1474	09	06

			Fo	l.	s.	d.
	Contra,	*Cr.*				
1769						
Apr. 2	By *Robert Gordon's account-current*, at 4 months,		19	250	00	00
				250	00	00
	Contra,	*Cr.*				
Apr. 4	By *David Macfarlane's account-current*,	—	17	266	10	00
				266	10	00
	Contra,	*Cr.*				
		Cwt.				
Apr. 15	By *Sundries*, for	— —		240	660	00 00
17	By *Cash*, for exchange,	—			1 10	00 00
22	By *ditto*, received nett,	—		480	1 1303	10 00
				720	1973	10 00
	Contra,	*Cr.*				
	By *ditto his account of sugar*,	—		20	1474	09 06
					1474	09 06

			Fo	l.	s.	d.
	Edward Howit,	*Dr.*				
1769						
Apr. 26	To *white goods,* — —		2	180	00	00
				180	00	00
	Balance in company,	*Dr.*				
Apr. 3	To *Cash remaining,* — —		1	4291	07	0½
	To *Ship Bonadventure,* ditto, —		3	750	00	0
	To *James Brown's account-proper,* due the company, — —		4	230	00	0
	To *Robert Wright's account-proper,* ditto,		5	100	00	0
	To *my account-proper,* ditto, —		6	122	00	0
	To *Daniel Montgomery,* ditto, —		7	268	00	0
	To *John Fleming,* ditto, —		8	46	10	0
	To *Voyage to Boston*—remaining ——		10	401	10	0
	To *John Campbell and company*—due, —		11	575	00	0
	To *Rum, per* the *Lark,* 5 puncheons, —		13	275	11	6
	To *John Maclean our account-current*—due,		13	2279	14	4
	To *William Cochran and company*—due, —		13	516	00	0
	To *Bills receivable, per* account, —		14	2691	13	4
	To *John King and company*—due, —		15	320	00	0
	To *David Hutcheson*—due, —		17	550	00	0
	To *Bills,* for account of *Robert Gordon,* —		18	200	00	0
	To *Edward Howit*—due, —		21	180	00	0
	Amount of the company's subject, —			13797	06	2½

		Contra, Cr.	Fo	l.	s.	d.
1769						
Apr.	30	By *Balance*, — —	21	180	00	00
				180	00	00

		Contra, Cr.				
Apr.	30	By *Ronald Weaver, Paisley*, —	6	200	00	00
		By *Universal wareroom*, —	6	250	00	00
		By *Johnston and Hutcheson*, —	10	350	00	00
		By *Adam Wood, London*, —	10	821	13	04
		By *Bills payable, per* account, —	12	1126	13	04
		By *Thomas Gordon, Leith*, —	12	25	10	00
		By *Robert Marshall, Birmingham*, —	13	500	00	00
		By *David Maxwell our account-current*,	14	236	12	00
		By *Robert Kay his account-current*, —	15	309	02	04
		By *John Chalmers and company*, —	15	120	00	00
		By *John Macdonald*, —	16	58	06	08
		By *James Macgregory*, —	16	875	00	00
		By *James Whitelaw*, —	16	123	10	00
		By *Thomas Hill*, —	16	70	00	00
		By *David Macfarlane's account-current*,	17	52	15	03 $\frac{1}{2}$
		By *the shoe-factory*, — —	18	120	00	00
		By *Francis Peacock and company*, —	18	320	00	00
		By *Robert Gordon's account-current*, —	19	529	02	06
		By *John Shortridge*, — —	19	120	00	00
		By *John Williamson*, — —	19	80	00	00
		By *Alexander Monro*, — —	20	250	00	00
		By *John Hay's account-current*, —	20	817	09	06
		Amount of debts due by us, —		7355	14	11 $\frac{1}{2}$
		By *Stock in company*, for our nett capital,	5	6441	11	03
				13797	06	02 $\frac{1}{2}$

Five QUESTIONS in Company-accounts.

ALthough the preceding ſpecimens are ſufficiently copious, particular, and diverſified, with regard to domeſtic and foreign, proper and company trade; yet, to confirm and facilitate practice in company-accounts, than which no part of accountantſhip is eſteemed more difficult and complicated, eſpecially to young book-keepers, I have thought proper to add the five following queſtions, three of which are already balanced, to ſerve as a model for the other two, and theſe two are left, not only to exerciſe, but likewiſe to ſerve as a teſt to the young accountant of his own abilities. It were to be wiſhed, that in our magazines, and ſuch periodical writings, ſome ſpace was allotted for ſhort queſtions, like ſome of the following, for the exerciſe of young people that are bred to buſineſs nor would ſuch exerciſes be below many teachers, who are ſeldom ſeen to depart from the round of their own form. Proper queſtions in arithmetic and menſuration might likewiſe ſerve to promote emulation to excel in figuring; but I would have theſe queſtions to bear ſuch a relation to matters of buſineſs, that they might ſerve at once to excite inquiry, enlarge the ideas, and faciliate practice. The periodical writers in England have adopted this ſcheme with regard to mathematics, but we have never attended to any thing of the kind.

QUEST. I.

Two merchants, *Abraham* and *Benjamin*, agree to make a trial of treading in company, each $\frac{1}{2}$ concerned: in purſuance of which deſign, *Abraham* purchaſes from ſundries with his own money 100 pieces green linen, meaſuring 2500 yards, which, with charges, coſt him 190 *l.*; 100 pieces lawns, meaſuring 1000 yards, at 2 *s.* 6 *d. per* yard; and 50 pieces gauzes, meaſuring 500 yards, at 1 *s.* 8 *d. per* yard. At the ſame time *Benjamin* purchaſes with his own money 80 pieces green Holland, meaſuring 1600 yards, which, with charges, came to 200 *l.*; and 100 pieces lawns, containing 1000 yards, coſt, with charges, 166 *l.* 15 *s.* Theſe purchaſes being made, the partners meet, even their accounts, and fix upon *Alexander Colvin* for their bleacher, to whoſe field they immediately diſpatch their reſpective purchaſes, marked for diſtinction with the reſpective initials. In due time *Colvin* returns them their lawns and gauzes, with a charge of 41 *l.* 13 *s.* 4 *d.* for bleaching, which *Abraham* pays, and immediately reimburſes himſelf by the diſpoſal of 50 pieces gauzes, at 25 *s. per* piece, ready money. *Benjamin* puts off 100 pieces lawns, marked *A*, to *Alexander Parkhill*, at 40 *s. per* piece, and for payment receives a diſcharge for a debt due by him to ditto *Parkhill* of 50 *l.* gets a draught on his partner *Abraham* for 40 *l.* and receives the balance in money. *David Doig* purchaſes the 100 pieces marked *B*, from *Abraham*, at 45 *s. per* piece, and gives him in payment *Fogo*'s draught on *Macintoſh London*,

at 90 days date, which in ten days after he ſells at $\frac{3}{4}$ *per cent* advance. After this they receive their linen and Holland, the former meaſuring 2600 yards, charged at 3 *d.* and the latter meaſuring 1680 yards, at $5\frac{5}{7}$ *d. per* yard. *Abraham* pays this bill, and ſells 40 pieces of the Holland for ready money at 3 *s.* 6 *d. per* yard *John White* purchaſes the remaining 840 yards at 3 *s.* 10 *d. per* yard, and promiſes payment in 10 days, but afterwards proving inſolvent, they are obliged to diſcount 25 *per cent. Benjamin* received the compoſition *Abraham* puts off the remaining 100 pieces of linen, containing 2600 yards, at 2 *s.* 3 *d. per* yard, in payment whereof he receives in money 125 *l.* 10 *s.* counts with the purchaſers in private dealings of his own for 24 *l.* 10 *s.* takes up an acceptance of his partner *Benjamin*'s for 50 *l.* and receives ſundry ſmall acceptances for the remainder due at two months. The ſales being thus finiſhed, each partner brings in his reſpective account of charges, hitherto not mentioned, *viz. Abraham*'s 14 *l.* 10 *s.* 6 *d.* and *Benjamin*'s 10 *l.* 14 *s.* 6 *d.* After this they gave in a note of their particular tranſactions and intromiſſions above narrated, in order to a general ſettlement of the whole account; a true ſtate whereof, according to the method of Dr. and Cr., is here required.

					l.	s.	d.
	Sundries Drs. to *Abraham*, 356 *l.* 13 *s.* 4 *d.*						
1	*Linen*, for 100 pieces, 2500 yards green, marked *A*, with charges coſt, —	L.	190	0 0			
1	*Lawns*, for 100 pieces, 1000 yards green, marked *A*, coſt at 2 *s.* 6 *d.* —		125	0 0			
1	*Gauzes*, for 50 pieces, 500 yards green,						
1	marked *A*, coſt at 1 *s.* 8 *d.* —		41	13 4			
					356	13	04
	Sundries Drs. to *Benjamin*, 366 *l.* 15 *s.*						
1	*Holland*, 80 pieces, 1600 yards green, *B*.	L.	200	0			
1	*Lawns*, 100 pieces, 1000 yards ditto, *B*.		166	15			
2					366	15	00
2	*Benjamin* Dr. to *Abraham*, 5 *l.* 10 *d.*						
1	Received to even their accounts in the purchaſe,				5	00	10
	Sundries Drs. to *Abraham*, 41 *l.* 13 *s.* 4 *d.*						
1	*Lawns*, 200 pieces, 2000 yds. *A* and *B*, white, — —	L.	33	6 8			
1	*Gauzes*, 50 pieces, 500 yards, *A* — ditto,		8	6 8			
1					41	13	04
	Paid by him for bleaching.						
1	*Abraham* Dr. to *Gauzes*, 62 *l.* 10 *s.*						
1	Received for 50 pieces, 500 yards, 25 *s. per* piece,				62	10	00
	Sundries Drs. to *Lawns*, 200 *l.*						
2	*Benjamin*, counted for and received by him,	L.	160				
1	*Abraham*, for a bill on him, — —		40				
1					200	00	00
	Sold 100 pieces *A*, 1000 yds. at 40 *s. per* piece.						
1	*Abraham* Dr. to *Lawns*, 226 *l.* 13 *s.* 9 *d.*						
1	Received for 100 pieces, 1000 yards, *B*, at 45 *s. per* piece, with $\frac{1}{4}$ *per cent.* premium on a *London* bill for the value, — —				226	13	09
	Sundries Drs. to *Abraham*, 72 *l.* 10 *s.*						
1	*Linen*, received from the bleachfield, 100 pieces, 2000 yds. white, *A*, at 3 *d. per* yd. bleaching, — —	L.	32	10			
1	*Holland*, ditto, 80 pieces, 1680 yds. white,						
1	*B*, at $5\frac{1}{7}$ *d. per* yard ditto, —		40	0			
					72	10	00

					l.	s.	d.
1	*Sundries* Drs. to *Holland*, 308 *l.*						
2	*Abraham*, received for 40 pieces, 840 yards, at 3 *s.* 6 *d.* — —			L. 147			
2	*John White*, for 40 pieces, 840 yds. at 3 *s.* 10 *d.*			161			
1					308	00	00
2	*Sundries* Drs. to *John White*, 161 *l.*						
2	*Benjamin*, received a compoſition at 15 *s.* *per* 20 *s.* — — —		L.	120	15		
1	*Holland*, for an abatement at 25 *per cent.* —			40	5		
2					161	00	00
1	*Sundries* Drs. to *Linen*, 292 *l.* 10 *s.*						
2	*Abraham*, received in money and credit for		L.	150	0		
2	*Benjamin*, retired his acceptance for —			50	0		
1	*Bills receivable*, for ſundries, —			92	10		
					292	10	10
	For ſales of 100 pieces, 2600 yds. at 2 *s.* 3 *d.*						
2	*Profit and Loſs* Dr. to *Sundries*, 25 *l.* 5 *s.*						
1	To *Abraham*, for his account, —		L.	14	10	6	
2	To *Benjamin*, ditto, —			10	14	6	
					25	05	00

Linen in company,	*Pcs.*	*Yds. gr.*	*Dr. D° wh.*	*Fo*	*l.*	*s.*	*d.*
To *Abraham,* A —	100	2500		1	190	00	00
To *ditto,* for bleaching,			2600	1	32	10	00
To *Profit and Loss in company,* gained, — —				2	70	00	00
	100	2500	2600		292	10	00

Lawns in company,	*Pcs.*	*Yds. gr.*	*Dr. White.*	*Fo*	*l.*	*s.*	*d.*
To *Abraham,* A —	100	1000		1	125	00	00
To *Benjamin,* B —	100	1000		2	166	15	00
To *Abraham,* paid for bleaching, A and B, —			2000	1	33	06	08
To *Profit and Loss in company,*					101	12	01
	200	2000	2000		426	13	09

Gauzes in company,	*Pcs.*	*Yds.*	*Dr.*	*Fo*	*l.*	*s.*	*d.*
To *Abraham,* A —	50	500		1	41	13	04
To *ditto,* paid for bleaching, —				1	8	06	08
To *Profit and Loss,* gained, —				2	12	10	00
	50	500			62	10	00

Abraham,	*Dr.*	*Fo*	*l.*	*s.*	*d.*
To *Gauzes,* received for 50 pieces, —		1	62	10	00
To *Lawns,* for a bill on him, — —		1	40	00	00
To *Lawns,* received by him, — —		1	226	13	09
To *Holland,* in part, ditto, — —		1	147	00	00
To *Linen,* in part, ditto, — —		1	150	00	00
			626	03	09

Holland in company,	*Pcs.*	*Green.*	*Dr. White.*	*Fo*	*l.*	*s.*	*d.*
To *Benjamin,* B —	80	1600		2	200	00	00
To *Abraham,* for bleaching,			1680	1	40	00	00
To *John White,* abated, —				2	40	05	00
To *Profit and Loss in company,*				2	27	15	00
	80	1600	1680		308	00	00

Contra, Cr.

	Pcs.	Yds gr.	Do. wh.	Fo	l.	s.	d.
By *Sundries*, at 2 *s.* 3*d.* for —	100	2500	2600		292	10	00
	100	2500	2600		292	10	00

Contra, Cr.

	Pcs.	Yds gr.	White.	Fo	l.	s.	d.
By *Sundries*, for	100		1000		200	00	00
By *Abraham*, for	100		1000	1	226	13	09
	200		2000		426	13	09

Contra, Cr.

	Pcs.	Yds.	Fo	l.	s.	d.
By *Abraham*, for —	50	500	1	62	10	00
	50	500		62	10	00

Contra, Cr.

	Fo	l.	s.	d.
By *Sundries*, *A* brought in by him, —		356	13	04
By *Benjamin*, to even accounts in the purchase,	2	5	00	10
By *Sundries*, paid for bleaching, —		41	13	04
By *ditto*, ditto, —		72	10	00
By *Profit and Loss*, for charges paid by him,	2	14	10	06
By *ditto*, for his share of profits, —	2	93	06	00½
By *Balance in company*, due by him, —	2	42	09	08½
		626	03	09

Contra, Cr.

	Pieces.	Green.	White.	Fo	l.	s.	d.
By *Sundries*, at different prices, —	80		1680		308	00	00
	80		1680		308	00	00

	Fo	l.	s.	d.
Benjamin, Dr.				
To *Abraham,* to even accounts in the purchaſe,	1		5	00 10
To *Lawns,* received by him,	1		160	00 00
To *John White,* in full of compoſition,	2		120	15 00
To *Linen,* for his acceptance of	1		50	00 00
To *Balance,* due him,	2		134	19 08½
			470	15 06½
John White, Dr.				
To *Holland,*	1		161	00 00
			161	00 00
Bills receivable, Dr.				
To *Linen,* for ſundry acceptances,	1		92	10 00
			92	10 00
Profit and Loſs in company, Dr.				
To *Sundries,* for charges,			25	05 00
To *Abraham,* for his ſhare of profits,	1		93	06 00½
To *Benjamin,* ditto,	2		93	06 00½
			211	17 01
Balance in company, Dr.				
To *Abraham,* due by him,	1		42	09 08½
To *Bills receivable,*	2		92	10 00
			134	19 08½

Contra, Cr.	Fo	*l.*	*s.*	*d.*
By *Sundries*, *B*, brought in by him, —		366	15	00
By *Profit and Loss*, for charges, —	2	10	14	06
By *ditto*, for his share of gain, —		93	06	00½
		470	15	06½

Contra, Cr.				
By *Sundries*, — —		161	00	00
		161	00	00

Contra, Cr.				
By *Balance* due, — —	2	92	10	00
		92	10	00

Contra, Cr.				
By *Linen*, gained, — —	1	70	00	00
By *Lawns*, gained, — —	1	101	12	01
By *Gauzes*, gained, — —	1	12	10	00
By *Holland*, gained, — —	1	27	15	00
		211	17	01

Contra, Cr.				
By *Benjamin*, due to him, — —		134	19	08½
		134	19	08½

QUEST. II.

THree merchants, *Charles*, *David*, and *Ebenezer*, agree to be concerned in an adventure to *Jamaica*, each as far as he found it convenient to be in advance. *Charles*, to complete his ſhare of the adventure, gives in goods to the value of 500 *l.*; *David* to the value of 600 *l.*; and *Ebenezer* to the value of 700 *l.*; which ſums reſpectively, were declared to be the ſtandard, by which all future tranſactions among the partners relative to this adventure, were to be proportioned and aſcertained: without departing from this purpoſe, they added, on their common credit, the value of 1000 *l.* in goods, payable to *Greenſhields* and *Wardrop* in 12 months; which, with their former inputs, they ſhipped on board the *Fanny* Capt. *Walkingſhaw*, addreſſed to *John Horn* merchant in *Kingſton*, to ſell for their account *Charles* pays the calender-account 25 *l.* 10 *s.*; *David* pays porterage, cartage, and lighterage, 24 *l.* 15 *s.*; and *Ebenezer* pays the outſet charges at *Port-Glaſgow*, including $\frac{5}{7}$ freight, 87 *l.* 10 *s.* Partners then meet and even their accounts ——In the courſe of 6 months, the *Fanny* returns with *John Horn*'s advice, bearing, that he had received their adventure, a part whereof being already diſpoſed of, he had, by the ſame ſhip, made them a remittance of 100 hhds ſugar, nett coſt, including charges and his commiſſion, at their debit 1600 *l. Sterling*.

Charles receives the ſugar, which being weighed at the King's ſcale netted 1200 *cwt.* the duties whereof, which he likewiſe paid, amounting to 379 *l.* 10 *s.*

He likewiſe ſettles for the freight at two guineas *per* hhd, of which he pays down 105 *l.* and for the remainder draws on his partners at 3 months, which they accept, and *Ebenezer* pays.

His *extra* charges at *Port-Glaſgow*, amounted to 35 *l.* 10 *s.*

At his return, he laid a ſtate of his diſburſements before his partners, who immediately diſcharged their reſpective proportions.—— *Robert Macnair* purchaſes the ſugar at 50 *s. per cwt.* and pays down the value, being allowed a deduction of 3 months intereſt. Upon this they immediately clear off *Greenſhields* and *Wardrop*, who allowed them at the rate of 3 *per cent.* diſcount for prompt payment, and proportion the remainder amongſt themſelves, according to their reſpective ſhares of ſtock.

By and by the *Jeſſe* arrives, by which they have advices from *John Horn*, incloſing account of ſales, nett proceeds 3800 *l. Sterling*. —In return for which he had remitted them in full 40 puncheons old rum, containing in all 5000 gallons, at 3 *s. per* gallon, beſides caſks and other charges, which came to 50 *l.* more, and the remainder

der in bills of exchange, at 60 days ſight, on *London*, which *Ebenezer* ſold for $1\frac{1}{2}$ advance, clears the freight at 3 guineas *per* puncheon, and pays the duties of the rum, which with charges amounted to 1311 *l.*——*Charles* diſpoſes of 20 puncheons for ready money, at 10 *s.* 6 *d.* *per* gallon, and takes 2 puncheons more to himſelf at the ſame price.——In order to finiſh the concern, they divide the remainder equally, each taking 6 puncheons at the rate of 10 *s.* 6 *d.* *per* gallon.

Now it is required to exhibite a true ſtate of this adventure, and of the parties one to another, in the method of *Dr.* and *Cr.*, ſo as the proportion originally ſtipulated, be every where preſerved and aſcertained.

					l.	s.	d.
1	*Voyage to Jamaica in company* Dr. to *Sundries*, 2800 *l.*						
2	To *Charles*, for his proportion of ſtock,			L. 500			
3	To *David*, ditto,	—	—	600			
4	To *Ebenezer*, ditto,	—	—	700			
5	To *Greenſhields and Wardrop*, at 12 months,			1000			
					2800	0	0
	Per the *Fanny*, conſigned to *John Horn*,						
1	*Voyage to Jamaica in company* Dr. to *Sundries*, 137 *l.* 15 *s.*						
2	To *Charles*, for packing,	—		L. 25 10			
3	To *David* for lighterage, *&c.*	—		24 15			
4	To *Ebenezer*, for outſet and $\frac{4}{5}$ freight	—		87 10			
					137	15	0
4	*Ebenezer* Dr. to *Sundries*, 33 *l.* 18 *s.* $7\frac{1}{5}$ *d.*						
2	To *Charles*, paid by him,	—		L. 12 15 $3\frac{1}{5}$			
3	To *David*, ditto,	—	—	21 3 4			
					33	18	$7\frac{2}{5}$
	To even their accounts.						
6	*Sugar in company* Dr. to *Sundries*, 2225 *l.*						
1	To *Voyage to Jamaica in company*, for *John Horn*'s charge,	—	—	L. 1600			
2	To *Charles*, for charges, duties, and $\frac{1}{5}$ freight,			520			
7	To *Bills payable*, for his draught on partners,			105			
					2225	0	0
	For 100 hhds, 1200 *cwt. per* the *Fanny*.						
2	*Charles* Dr. to *Sundries*, 375 *l.* 11 *s.* $1\frac{1}{5}$ *d.*						
3	To *David*, paid by him,	—		L. 173 6 8			
4	To *Ebenezer*, ditto,	—		202 4 $5\frac{3}{5}$			
					375	11	$1\frac{1}{5}$
	To even their accounts.						
	Sundries Drs. to *Sugar in company*, 2962 *l.* 10 *s.*						
5	*Greenſhields and Wardrop*, in full,			L. 970 0 0			
2	*Charles*, for his proportion,	—		553 9 $1\frac{1}{5}$			
3	*David*, ditto,	—	—	664 3 4			
4	*Ebenezer*, ditto,	—	—	774 17 $2\frac{2}{5}$			
6					2962	10	0

				l.	s.	d.
4	*Bills payable* Dr. to *Ebenezer*, 105 *l.*					
4	Retired *Charles*'s draught for	—	—	105	00	00
4	*Ebenezer* Dr. to *Sundries*, 64 *l.* 3 *s.* 4 *d.*					
2	To *Charles*, paid by him as his proportion,		L. 29 3 4			
3	To *David*, ditto,	—	— 35 0 0			
				64	03	04
	To even their accounts.					
	Sundries Drs. to *Voyage to Jamaica in comp.* 2217 *l.* 10 *s.*					
8	*Rum in company*, 40 punch. 5000 gallons, cost with charges at *Jamaica*,	—	L. 800 0			
4	*Ebenezer*, per bills of exchange for					
1	1400 *l* at 60 days sight, sold at 1½ premium,	—	— 1417 10			
				2217	10	00
	Remitted them in full *per* the *Jesse*.					
8	*Rum in company*. Dr. to *Ebenezer*, 1437 *l.*					
4	For freight, duties, and charges at *Port Glasgow*.			1437	00	00
	Charles Dr. to *Rum in company*, 1443 *l.* 15 *s.*					
2	For 20 puncheons sold, and 2 withdrawn, at 10 *s.*					
8	6 *d. per* gallon, for 2750 gallons,	—		1443	15	00
	Sundries Drs. to *Rum in company*, 1181 *l.* 5 *s.*					
2	*Charles*, for 6 puncheons—withdrawn,		L. 393 15			
3	*David*, ditto,	ditto, —	393 15			
4	*Ebenezer*, ditto,	ditto, —	393 15			
8				1181	05	00
	18 puncheons 2250 gallons, at 10 *s.* 6 *d.*					

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	No	l.	s.	d.
No. 1. *Voyage to Jamaica in co.* Dr.				
To *Sundries*, consigned to *John Horn, per* the *Fanny*,		2800	00	00
To *ditto*, for outset charges, — —		137	15	00
To *Profit and Loss in company*, gained, —	9	879	15	00
		3817	10	00
No. 2. *Charles*, Dr.				
To *Sundries*, to even his account at *Port Glasgow*,		375	11	01 1/2
To *Sugar in company*, for his proportion of cash,	6	553	09	05 1/2
To *Rum in company*, for 22 puncheons, at 10 *s.* 6 *d. per* gallon, — — —	8	1443	15	00
To *ditto*, 6 puncheons ditto, — —	8	393	15	00
		2766	10	06 1/2
No 3. *David*, Dr.				
To *Sugar in company*, for his proportion of cash,	6	664	03	04
To *Rum*, for 6 puncheons, at 10 *s.* 6 *d. per* gallon,	8	393	15	00
To *Balance in company*, due him, — —	10	474	15	00
		1532	13	04
No. 4. *Ebenezer*, Dr.				
To *Sundries*, to even his account of charges, —		33	18	07 1/2
To *Sugar in company*, for his proportion of cash,	6	774	17	02 1/2
To *Sundries*, to even the account on *Charles*'s draught, — — — —		64	03	04
To *Voyage to Jamaica*, for a remittance of 1400 *l.* with exchange, — — — —	1	1417	10	00
To *Rum in comp.* 6 punch. at 10 *s.* 6 *d. per* gallon,	8	393	15	00
To *Balance in company*, due him, — —	10	639	00	0 1/12
		3323	04	2 1/12

No. 1. *Contra*, Cr.	No	l.	s.	d.
By *Sugar in company*, remitted by *John Horn per* the *Fanny*,	6	1600	00	00
By *Sundries*, remitted by ditto in full *per* the *Jeſſe*,		2217	10	00
		3817	10	00

No. 2. *Contra*, Cr.				
By *Voyage to Jamaica in company*, for his proportion of ſtock, — — —	1	500	00	00
By *ditto*, for packing-charges, — —	1	25	10	00
By *Ebenezer*, to even the account of charges,	4	12	15	03 $\frac{1}{2}$
By *Sugar in co.* for duties, $\frac{1}{2}$ freight and charges,	6	520	00	00
By *Ebenezer*, for his proportion of 105 *l.* —	4	29	03	04
By *Profit and Loſs in company*, for his ſhare of gain,	9	565	06	11 $\frac{1}{4}$
By *Balance in company*, due by him, —	10	1113	15	0 $\frac{1}{12}$
		2766	10	06 $\frac{2}{3}$

No. 3. *Contra*, Cr.				
By *Voyage to Jamaica*, for his proportion of ſtock,	1	600	00	00
By ditto, for cartage, lighterage, &c. —	1	24	15	00
By *Ebenezer*, to even the account of charges, —	4	21	03	04
By *Charles*, to even his account at *Port-Glaſgow*,	2	173	06	08
By *Ebenezer*, for his proportion of 105 *l.* —	4	35	00	00
By *Profit and Loſs in company*, for his ſhare of gain,	9	678	08	04
		1532	13	04

No. 4. *Contra*, Cr.				
By *Voyage to Jamaica*, for his proportion of ſtock,	1	700	00	00
By *ditto*, for $\frac{1}{2}$ freight and ſhipping-charges, —	1	87	10	00
By *Charles*, to even his account at *Port-Glaſgow*,	2	202	04	05 $\frac{1}{2}$
By *Bills payable*, taken up *Charles*'s draught, —	7	105	00	00
By *Rum in company*, for freight, duties, and other charges, — — —	8	1437	00	00
By *Profit and Loſs in company*, for his ſhare of gain,	9	791	09	08 $\frac{3}{4}$
		3323	04	2 $\frac{1}{12}$

			No	l.	s.	d.
No. 5. *Greenshiells and Wardrope*, Dr.						
To *Sugar in comp.* allowing deduction at 3 *per cent.*			6	970	00	00
To *Profit and Loss in company*, gained, —			9	30	00	00
				1000	00	00
No. 6. *Sugar in company*,	Hhds.	cwt.	Dr.			
To *Sundries*, for cost at *Jamaica*, and charges here, —	100	1200		2225	00	00
To *Profit and Loss in comp.* gained,				737	10	00
	100	1200		2962	10	00
No. 7. *Bills payable*,			Dr.			
To *Ebenezer*, retired by him, — —			4	105	00	00
				105	00	00
No. 8. *Rum in company*,	Punch.	Gall.	Dr.			
To *Voyage to Jamaica*, for cost and charges of — —	40	5000	1	800	00	00
To *Ebenezer*, for freight, dut. &c.			4	1437	00	00
To *Profit and Loss in comp.* gained,			9	388	00	00
	40	5000		2625	00	00
No. 9. *Profit and Loss in company*, Dr.						
To *Charles*, for his proportion gained, —			2	565	06	11 $\frac{1}{4}$
To *David*, ditto, — — —			3	678	08	04
To *Ebenezer*, ditto, — — —			4	791	09	08 $\frac{3}{4}$
				2035	05	00
No. 10. *Balance in company*,			Dr.			
To *Charles*, due by him, as *è contra*, —			2	1113	15	0 $\frac{1}{4}$
				1113	15	0 $\frac{1}{4}$

			No	l.	s.	d.
N° 5. *Contra*,		Cr.				
By *Voyage to Jamaica in company*, for goods at 12 months,			1	1000	00	00
				1000	00	00
No. 6. *Contra*,		Cr.				
	hhds.	*cwt.*				
By *Sundries*, for sales and disposal of	100	1200		2962	10	00
	100	1200		2962	10	00
No. 7. *Contra*.		Cr.				
By *Sugar in company*, for *Charles*'s draught at 3 mon.			6	105	00	00
				105	00	00
No. 8. *Contra*,		Cr.				
	Pun.	*Gall.*				
By *Charles*, at 10 *s.* 6 *d. per* gallon,	22	2750	2	1443	15	00
By *Sundries*, at 10 *s.* 6 *d. per* gallon,	18	2250		1181	05	00
	40	5000		2625	00	00
No. 9. *Contra*,		Cr.				
By *Voyage to Jamaica in company*, gained,			1	879	15	00
By *Green*, *Shiells*, and *Wardrope*, gained,			5	300	00	00
By *Sugar in company*, gained,			6	737	10	00
By *Rum in company*, gained,				388	00	00
				2035	05	00
No. 10. *Contra*,		Cr.				
By *David*, due to him,			3	474	15	
By *Ebenezer*, ditto,			4	639	00	$\frac{1}{12}$
				1113	15	$\frac{1}{12}$

SPECIMEN III.

EXhibiting the hiſtory and arrangement of real tranſactions in foreign trade, ſelected on purpoſe, at once to give a lively idea of foreign mercantile accounts, and of the method of conducting the buſineſs of a trading voyage.

Thoſe mercantile tranſactions, as they happened, are as follows.

Thomas Dale of *Leghorn*, *James Goodman* of *Barcelona*, *Peter Winberton* of *Smyrna*, *Peter Blaxland* of *New England*, *John King*, *John Kelly*, *Peter Bradby* of *London*, *James Bradſon* of *Bilboa*, *James Dixon* of *Cadiz*, and *James Corman* of *Liſbon*, correſpond and trade with each other, *viz.*

Thomas Dale of *Leghorn* purchaſes the *Anne* galley, and fits her out to ſea, to proceed on a voyage from *Leghorn* to *Barcelona*, and thence to *Smyrna* and the *Arches*, for a lading of wheat for *Liſbon*, to be conſigned to the care and diſpoſal of *James Corman*, who is $\frac{1}{3}$ concerned therein, and *Thomas Dale* $\frac{2}{3}$. and who paid for the hull, maſts, &c. according to inventory and contract, 1600 *doll.* and paid all charges of fitting out to ſea, as *per* account, *Doll* 1589 : 12.——Inſured 3600 *doll* on the hull from *Leghorn* for *Barcelona*, at 9 *per cent.* with more $\frac{1}{2}$ *per mill.* palace-charges.—— Alſo inſured 6000 *doll.* on the hull and tock, from *Barcelona* to *Smyrna*, the *Arches*, and to *Liſbon*, at 28 *per cent.* with more $\frac{1}{2}$ *per mill.* palace-charges; and reckons his commiſſion on both inſurances $\frac{1}{2}$ *per cent.*

The galley arriving at *Barcelona*, *James Goodman* receives the freight of barley and wheat, made by ſaid galley, being *Doll.* 1242 : 10; —buys 2000 pieces of eight *Spaniſh* money, amounting with coſt and charges to *Doll.* 2068 : 12 : 6;—delivers them to Capt. *Barnby* commander of the galley, to diſpoſe of in *Smyrna*, in the purchaſe of a cargo of wheat.——Pays alſo to ſaid Captain 280 *doll.*——Reckons for his commiſſion on ſaid tranſaction, *Doll* 30 : 2 : 6, and 15 *ſols* for poſtage of letters;—draws the balance of account on *Thomas Dale* of *Leghorn* at $18\frac{1}{2}$ *livres per piſtole*.——The galley arriving at *Smyrna*, *Peter Winberton* ſells the 2000 pieces of eight, weighing 1951 (moſt pillar) one with the other at 35 *per cent.*—Paid conſulage 2 *per cent.* ſhroffage, 4 *per mill.*; reckons his own proviſion and brokerage at 2 *per cent.*—Buys a cargo of wheat at ſundry prices, *viz* 622 killows, at $\frac{2}{40}$, and at $\frac{1}{120}$ *per killow*,—659 *ditto*, at $\frac{2}{40}$,—505 *ditto*, at $\frac{2}{40}$ and $\frac{1}{120}$.—1800 *ditto*, at $\frac{2}{40}$,—1194 *ditto*, at $\frac{2}{40}$ and $\frac{1}{120}$;—pays petty expences and for boats, &c. *Doll.* 20 : 2.——For conſulage 4 *per cent.*——Brokerage $\frac{1}{80}$ of a dollar *per* killow;—reckons his proviſion at 3 *per cent.*——Pays to Capt *Barnby* 235 *doll.* and draws for the balance on *Thos. Dale*, at 13 *per cent.*——*Thos Dale* draws on *James Corman*, *Doll.* 1506 : 18 : 7, at 930,—*Doll* 400, at 925,—*Doll.* 300 at 93, and the balance of *Corman*'s account current, at 930, having reckoned $\frac{1}{2}$ *per cent.* brokerage, and expences of poſtages of letters at

Leghorn,

Leghorn, *Amſterdam*, and *London*, amounting to *Doll.* 24 : 5 : 1 — The galley arriving at *Liſbon*, *Corman* ſells the lading of wheat, that was purchaſed by *Winberton*, as follows,——360 alquiers, at 480 *rees per* alquier;——60 ditto, at 460;——358 ditto, at 4c0;——10494 ditto, at 440;——488 ditto, at 430;——and by ſelling to ſeveral perſons, the meaſure fell ſhort 3 moys in land, of what it carried on board. *Corman* paid 80 *rees per* moy, for meaſuring 204 moys on board;——boat-hire to *Belem* on ditto, 100 *rees per* moy;——porterage into the ware-houſe on ditto, 90 *rees per* moy;——boat-hire from *Belem* to the market, on 190 moys, at 120 *rees per* moy: porters, landing, cartage, &c. on 190 moys, 210 *rees per* moy;—meaſuring in the market of 204 moys, 100 *rees per* moy;——porterage, cartage, &c. to a private warehouſe for ſale of 38 moys, at 280 *rees per* moy;——hire of empty ſacks, 10,300 *rees*. To the health-office at *Liſbon*, 48 *mill.*——Ditto at *Belem*, for aſſiſting in unloading, 10,200 *rees*;——guards to watch the boats, with ſundry expenſes, 850 *rees*.——Wareroom rent and turning, 22,700 *rees*;——ſelling in the markets 201 moys, at 600 *rees per* moy;——brokerage on 201 moys, at 100 *rees per* moy;——commiſſion at $2\frac{1}{2}$ *per cent.* on ſales

Corman buys the ſhip *Jenny*, for his own account, for 960 *mill.*;——lades on board her 155 moys of ſalt, at 3500 *rees per* moy; charges amounting to 576,770 *rees*.——Pays ſundry charges in fitting her out to ſea for *New England*, Capt. *John Walker*, amounting to 81,675 *rees*. He alſo pays ſundries on the *Anne* galley, for her voyage to *Algiers*, to lade corn on freight; *viz.* to the captain, as *per* his account of diſburſements, allowed 910,819 *rees*.——To guards and pilot, 15840 *rees*.——For 5 boats of ballaſt, 7,500 *rees*.——For 7 barrels of beef, and two frails of fruit, 34 *mill.*——For 3 caſks of butter, containing nett 249 *lb.* at 35 *rees per lb.*—For port-charges, as *per Thomas Harwood*'s account, 16 *mill.*——For a pilot going out, 7200 *rees*.——For 25 alquiers of peaſe, &c. as *per* bill, 76 *mill.*——To *William Pratt*, the ſhip-chandler, as *per* his account, 328 *mill.*——To *John Stamp*, the ſail-maker, *per* account, 93 *mill.*——For wine and fruit, 9600 *rees*.——For 3 cannons, 48 *mill.*——For ſundry petty expences, 3600 *rees*.——For caſh paid Capt. *Barnby*, 14,400 *rees*;——and ſaid *Corman* reckons $2\frac{1}{2}$ *per cent.* commiſſion.

Ship *Jenny* arriving at *Boſton* in *New-England*, *Peter Blaxland* ſells to *James Dudley*, 210 hhds. of *Liſbon* ſalt, at 33 *s. per* hhd.——To *John Prieſtly*, 30 hhds of *French* ſalt, at 28 *s. per* hhd.——To *ditto*, 121 hhds. ditto, at 25 *s. per* hhd.——To *John Paterſon*, 78 hhds. ditto, at 20 *s. per* hhd. He pays lighterage, porterage of the ſalt, landing, and meaſuring, L. 10 : 1 : 10.——Storage for the ſalt that was landed, L. 5.——Reckons his commiſſion at 5 *per cent.*

The *Anne* galley returns from *Algiers* to *Liſbon*, and *Corman* receives of *Samuel Bolt*, for freight, as *per* charter-party, of 155 tuns of corn, and other goods brought from *Algiers*, at 14,500 *rees per* ton.—For 9 boats of ballaſt ſold at *Gibraltar*, 18 pieces of eight.——For $\frac{1}{2}$ port-charges at *Liſbon*, 25,733 *rees*. *Peter Blaxland* of *New-England*

buys 200 quintals of dried cod-fish, at 21 *s. per* quintal;——1000 quintals ditto, at 22 *s.*;—294½ quintals of dried hack and haddock, at 16 *s.* 6 *d. per* quinal;—and 377 quintals of dried pollock, at 14 *s. per* quintal; pays boat-hire, cartage, primage, and several extraordinary charges, amounting to *L.* 29 : 7 : 10 —— Reckons his commission in cost and charges, at 5 *per cent.* and lades said fish on board the *Jenny*, for *Bilboa*, consigned to *John Bradson*, for account of *Corman*, 1491 quintals, and for his own account, 480½ quintals

Corman of *Lisbon* disbursed and allowed sundry sums on the *Anne* galley, for her voyage to *Genoa* and *Leghorn*, on freight, *viz.* Pays to Capt. *Barnby*, *per* account, for mens wages, &c. 637,670 *rees.*—Pays for damage, with posterage and waterage aboard, 2780 *rees.*—For labourers, 10 men for 1½ day, at 200 *rees.*——For cooperage, and nails, 8400 *rees.*——For sundry provisions, as beef, pork, butter, bread, pease, &c. as *per* bill, 204,851 *rees.*——For port-charges, as *per Thomas Harwood*'s account, 23,900 *rees.*——To the caulker, as *per* bill, 45,600 *rees.*——To *James Leven* the mate, 10 pieces of eight, due to him, and discharged him.—For 10 bolts of canvas, at 10,300 *rees.*—— For a cable and piece of hawser, 176,175 *rees.*——To *William Pratt* the ship-chandler, as *per* bill, 73,794 *rees.*——To *John Stamp* the sail-maker, 31,355 *rees.*——For pilotage out, 10,080 *rees*, and sundry petty expences, 9500 *rees.*——For consulage at *Lisbon*, and vice-consulage, and charges at *Belem* for two voyages, 33 *mill.*——To Capt. *Barnby*, *per* account, for expences during the *Algier* voyage, 181 pieces of eight, at 800 *rees*; out of which he deducts 18 pieces of eight, formerly charged.——Reckons his commission at 2½ *per cent.*

Blaxland of *New England* pays the ship *Jenny*'s disbursements, and to the captain, as *per* account and receipt, amounting to 437 *l.* 8 *s.* 4 *d.*; and to reimburse himself of his advance, draws, by order of *Corman*, on *John King* of *London*, payable to *Samuel Prag*, at 40 days sight, 225 *l. Sterling*, at 55 *per cent* —— Further, he draws on *John Kelly* of *London*, payable to *Daniel Hooper*, at 40 days sight, for 100 *l. Sterling*, at 50 *per cent* and for the balance of account on *Peter Bradby* of *London*, payable to *John Heachman* at 40 days sight, exchange at 50 *per cent.*

The *Anne* galley arriving at *Leghorn*, *Thomas Dale* accounts for freight made by her from *Lisbon* to *Genoa* and *Leghorn*, viz.—— For freight, as *per* manifesto made good by *Alberto Geminiani* of *Genoa* in 3825 *l.* at 5 *l per* dollar, less 1½ *per cent.* on 1100 dollars drawn in.——For freight received at *Leghorn*, according to manifesto, 1104 dollars.——For freight received for other merchandises, *Dol.* 52 : 15.——For average of 5 *per cent* received for the owners on dollars, 1104.——And the said *Dale* pays sundry charges on said galley, *viz* For charges at *Pratick*, *Doll.* 2 : 5. —— To the ship chandler, *per* account, *Doll.* 42 : 4 : 1 ——To the butcher, *per* account, *Doll.* 17 : 7. ——For port-charges, *per* account, *Doll.* 22 : 11—To the shipwright, *per* his account, *Doll.* 8 : 10.

——To

——To the baker for provisions, &c. *per* his account, *Doll.* 200.——For salt provisions, beef, &c. *Dol.* 205.——For ballast, *Doll.* 25.——For translating the charter-party, *Doll.* 1.——To Capt. *Barnby* for his expences at this port, as *per* account, *Doll.* 92 : 3 : 4.——For charges entering his consulato and procure to recover in the freight, *Doll.* 4 : 10 —To Capt. *Barnby* for his expences at *Genoa*, 29 *l.* 4 *s.* at 5 *l.* *per* dollar.——For a barrel of tar at *Genoa*, paid for by *Giminiani*, 40 *l* ——For expences incurred by *Giminiani* in going to *Genoa*, *per* account, 168 *l.* 9 *s.* 4 *d.*——For expences made by ditto in going from *Genoa* to *Lisbon*, 326 *l* 13 *s.* 4 *d.*——For boat-hire several times in assisting the galley's dispatch, *Doll.* 1 : 10.—— Reckons his provision 2 *per cent.* recovering in the freight, and correspondency for her dispatch hence and at *Genoa*, *Doll* 47 : 4 : 9.——For postage of letters on this affair, *Doll.* 4 : 11 : 6.——The ship *Jenny* arrives at *Bilboa*, and there *Bradson* sells 164 $\frac{1}{4}$ quintals of fish to sundry persons, as *per* account, for rials plate 103,811, and delivers for provostage 2 $\frac{1}{2}$ *per cent.* in specie of fish, and one quintal to the weighers, as usual. ——Pays for an express to and from *Portugal*, when the ship arrived with orders to go to *Lisbon*, 13 rials, 26 *merv.*—— To the inquisition-vessel, 22 *rials*, and for refreshment 45 *rials.*——For freight of 12 gabars with fish up to the keys, at 16 *rials vellon per* gabar, —unlading at the keys, 9 gabars, at 93 *rials vellon* each.——To the oxen, mews, and sledges carrying the lading of 12 gabars, at 20 *rials vellon* —— Guards to watch the fish at landing, 10 *rials* plate.——To seamen for their due as accustomary on 12 gabars, at 5 *rials* plate ——For removing and piling 9 gabars in small piles, and separating the sorts, at 22 $\frac{1}{2}$ *rials* plate *per* gabar,—weighing out 9 gabars, at 20 *rials* plate——Town-duties on weights, and new impost, 891 *rials* plate.—Lodge-hire $\frac{1}{2}$ *rial* plate *per* quintal on 1122 quintals.—Contribution-duties 1 *per cent.* on sales—National-duties $\frac{1}{4}$ *per cent.*—Primage on 90 tons paid the captain, at 2 $\frac{1}{2}$ *rials* plate.—Reckons commission 5 *per cent.* on sales and returns.—Said *Bradson* buys 300 bundles of chesnut-hoops at 33 $\frac{1}{2}$ *quarts vellon per* bundle,—200 bundles ditto at 4 *rials vellon per* bundle, which he shipped on board the *Jenny* for *Cadiz*, configned to *James Dixon* of said place, for account of *Corman*, and pays shipping them on board two lighters, 2 *merv. vellon per* bundle, and boat-hire aboard 21 *rials*, 10 *merv.* plate—The *Anne* galley arrives at *Lisbon*, and *Corman* accounts for freight made by her from *Leghorn* and *Genoa* to *Lisbon*, viz. *John Baptista Thialini* 30 parcels of sewing-silk at 8 *doll per* parcel.——*Lorenzo Giminani* 100 bales of paper at 2 $\frac{1}{2}$ *doll. per* bale. *Nicolo Lazerago* 1100 bags of rice, containing 3710 quintals, at 700 *rees per* quintal.——*Nunez Alvarez* 6 bundles of coral, 12 *millrees.*——*J. Rodrigues Lutunez*, 6 parcels of ribband, 60 *millrees* ——For primage 5 *per cent* —To the captain on 200 tons at 15 *doll. per* ton, which was received of the above people, and passed to the captain's credit — Ship *Jenny* arrives at *Cadiz*, and *James Dixon* sells, for account of *Corman* aforesaid, 278 bundles of chesnut-hoops to *Don Pedro de Tranguello* at 10 *rials* plate *per* flere of

2 bundles

2 bundles.——120 bundles ditto to ditto, being damaged, at 4 *rials* plate *per* flere of 2 bundles; and Capt. *Walker* had the remaining 2 bundles, which he applied to the ſhip's uſe. ——— *Dixon* reckons brokerage 1 *per cent.*——For extraordinary charges on ſales aboard $\frac{1}{2}$ *per cent.*——For commiſſion on ſales and returns 5 *per cent* of which 1 *per cent.* is to be charged on remitting, remains 4 *per cent.* ———*Dixon* receives the freight made by the *Jenny*, Capt. *Walker*, from *Bilboa*, viz. For 2194 bars of iron, weighing 577 quintals, conſigned to *Don Juan de Matta Gonſalvez*, at $6\frac{7}{8}$ *rials* plate, new money, *per* quintal.——For 1550 bars ditto, weighing 500 quintals, conſigned to ditto, at $6\frac{1}{4}$ *rials* ditto.——For 476 bars ditto, weighing 200 quintals ditto, and 8 bundles *chappa de fierro*, weighing 1369 *lb* together make $208\frac{1}{8}$ quintals, at $6\frac{1}{4}$ *rials* ditto, conſigned to *Don Sebaſtian dos Lopez* ——For 250 bars ditto, weighing 100 quintals, conſigned to ditto, at $6\frac{1}{4}$ *rials* ditto ——For 774 *rexas de fierro d' arar*, weighing $61\frac{1}{4}$ quintals, conſigned to ditto, at $6\frac{1}{4}$ *rials* ditto.——For 72 *caronnes de herrage danos*, weighing 140 quintals, conſigned to *Don Juan Gonſalvez Lopez dos Santos*, at $6\frac{1}{4}$ *rials* plate.——For 500 ſingle bundles of cheſnut-hoops, conſigned to ſaid *Dixon*, being for account of the owner of the *Jenny*, nothing. ———For the groſs average on ſaid freight, occaſioned by the ſhip's loſing her bowſprit, deducting $\frac{1}{3}$ of the charge to be borne by the ſhip *Jenny*, and a proportion by the hoops, the remainder was adjuſted at $\frac{1}{4}$ *rial* plate *per* ducat on 750 *ducats*; what received thereon was 375 *rials* plate. ——— *Dixon* reckons his commiſſion on ſaid freight and groſs average at $2\frac{1}{2}$ *per cent* and by order of *Corman*, and for his account, ſells the ſhip *Jenny*, with all her tackle, to *David Burrows* for 1500 pieces of eight, to pay in 30 days.——Charges for boat-hire aboard ſeveral times, and other petty charges, 40 *rials* plate. —— Brokerage 1 *per cent.* —— Commiſſion on ſales and returns 5 *per cent.* of which 1 *per cent.* to be charged on remitting, remains 4 *per cent.* which he now charges.———The ſtate of parties, and their conformity in accounts, will appear in the following legers.

LEGERS

LEGERS

CONFORMABLE TO

SPECIMEN III.

	Fo	Doll.	so.	den.
Ship the Anne galley in comp. with, Dr.				
To *Caſh*, paid for the ſhip, outfit to *Barcelona*, and two inſurances, — — —	1	5198	08	00
To *ditto, per Goodman*'s draught, for balance of his account, — — —	1	1092	14	02 5/8
To *ditto*, for balance of *Winberton*'s account,	1	504	19	09 1/2
To *James Corman's Leghorn account*, for his 1/3 freight, — — —	1	732	06	04
To *Caſh*, paid charges on the galley, —	1	654	14	02
To *Corman's Leghorn account*, for his 1/3 received of *Gimininni*, — — —	1	55	00	00
To *Profit and Loſs* gained by this trading-voyage,	2	1484	02	06 3/4
		9721	04	11 1/2
Caſh, Dr.				
To *James Corman's Leghorn account*, for value of three draughts, — —	1	2206	18	07
To *ditto, per* draught, for ballance of his *Leghorn* account, — — —	1	86	00	09 1/2
To *Ship Anne Galley in comp.* received for freight,	1	2196	19	00
To *ditto*, for balance of *Gimininni*, —	1	16	00	00
To *Balance*, for what I am in advance on this account, — — —	2	2820	02	10 1/2
		7475	01	02 1/2
James Corman of Lisbon, Dr.				
To *Ship the Anne Galley in company*, for 1/3 coſt and charges, — — —	1	1732	16	00
To *Proviſion*, for his 1/3 reckoned on inſurance,	2	3	06	11 1/2
To *Ship Anne*, &c. for 1/3 *Goodman*'s balance,	1	364	04	08 3/4
To *ditto*, for 1/3 *Winberton*'s ditto, —	1	168	06	07
To *Caſh*, for brokerage, poſtages, and other incidents, — — —	1	24	05	01
		2292	19	04 1/2
To *Ship Anne*, &c. for 1/3 charges paid by me,	1	218	04	08 1/2
To *Proviſions*, for his 1/3 reckoned by me, - -	2	17	15	05
To *Corman's Liſbon account*, to diſcharge what ſhould be brought hither, —	2	326	13	04
To *Balance*, due to him on this account, —	2	224	12	10 1/2
		787	06	04

	Fo	Doll.	so.	den.
Corman $\frac{1}{3}$ *and self* $\frac{2}{3}$, *Cr.*				
By *James Corman's Leghorn account*, for his $\frac{1}{3}$ coſt, charges, and inſurance, – –	1	1732	16	00
By *ditto*, *ditto*, of *Goodman*'s balance, –	1	364	04	08 $\frac{5}{6}$
By *ditto*, *ditto*, of *Winberton*'s balance,	1	168	06	07
By *James Corman's Liſbon account*, for $\frac{2}{3}$ the produce *per* his account, 2.452.199 *rees*, –	2	2636	15	05 $\frac{1}{2}$
By *Caſh*, for freight from *Leghorn* and *Genoa*,	1	2196	19	00
By *Corman's Leghorn account*, for his $\frac{1}{3}$ charges paid *per contra*, – – –	1	218	04	08 $\frac{2}{3}$
By *Caſh*, for the remainder of *Gimininiani*'s freight,	1	165	00	00
By *James Corman's Liſbon account*, for my $\frac{2}{3}$ freight,	2	1913	05	02 $\frac{1}{2}$
By *ditto*, for $\frac{1}{3}$ of 490 dollars received by him, 303.800 *rees*, – – –	2	320	13	04
		9724	04	11 $\frac{5}{12}$
Contra, *Cr.*				
By *Ship the Anne*, &c. for coſt, outfit, and inſurance,		5198	08	00
By *ditto* to *Goodman* of *Barcelona*'s balance, *per* account, – – –	1	1092	4	02 $\frac{1}{2}$
By *ditto* to *Winberton* of *Smyrna*'s balance, *per* draught, – – –		504	09	09
By *James Corman's Leghorn account*, for bokerage, charges, *&c.* – – –	1	240	05	01
By *Ship Anne*, *&c.* for charges, *per* particulars,	1	614	11	02
		7474	18	02 $\frac{3}{4}$
His Leghorn account, *Cr.*				
By *Caſh*, received for three draughts, at different prices, – – –	1	2206	18	07
By *ditto*, ditto, to even his account, –	1	86	00	09 $\frac{1}{4}$
		2292	19	04 $\frac{1}{4}$
By *Ship Anne*, *&c.* for his $\frac{1}{3}$ freight received by me, – – –	1	732	06	04
By *ditto*, – – –	1	55	00	00
		787	06	04

		Fo	Doll.	so.	den.
Provision-account,	Dr.				
To *Profit and Loss*, gained hereby, —		2	21	02	04 $\frac{8}{16}$
			21	02	04 $\frac{8}{16}$
James Gorman partner,	Dr.				
	Rees.				
To *Anno galley in comp.* for my $\frac{2}{3}$ of the ship's produce, —	2.452.199	1	2636	15	05 $\frac{8}{16}$
To *ditto*, — —	1.779.331 $\frac{1}{3}$	1	1913	05	04 $\frac{8}{16}$
To *ditto*, of 490 *doll. viz.* 326 $\frac{2}{3}$ *,					
* As this is the method of writing off errors in accounts, it was judged better to leave it in its original form, than to make any alteration.					
	4.231.530 $\frac{1}{3}$		4550	00	08
Profit and Loss,	Dr.				
To *Balance*, for gain, — —			1505	04	11 $\frac{8}{16}$
			1505	04	11 $\frac{8}{16}$
Balance,	Dr.				
	Milrees.				
To *James Gorman's Lisbon account*, due,	4.231.530 $\frac{1}{3}$	2	4550	00	08
			4550	00	08

		Fo	Doll	so	den.
Contra,	*Cr.*				
By *James Corman's Leghorn account*, for $\frac{1}{4}$ reckoned on insurance, — —		1		0	$11\frac{1}{2}$
By *ditto*, *ditto*, on sundries, *per* particulars,		1	17	15	05
			21	02	$04\frac{1}{2}$
My Lisbon account,	*Cr.*				
	Rees.				
By *Corman's Leghorn account*, to rectify an error, *per contra*, $326\frac{2}{3}$ *doll.*					
By *Balance*, due by him hereon,	4.231.530$\frac{1}{3}$	2	4550	00	08
	4.231.530$\frac{1}{3}$		4550	00	08
Contra,	*Cr.*				
By *the Anne galley in company*, gained by her trading voyage, — —		1	1484	02	$06\frac{2}{3}$
By *Provision-account*, gained thereby, —		2	21	02	$04\frac{1}{2}$
			1505	04	$11\frac{1}{6}$
Contra,	*Cr.*				
By *Cash*, for what I am in advance on this affair,		1	2820	02	$10\frac{2}{3}$
By *James Corman's Leghorn account*, due him,		1	224	12	$10\frac{1}{2}$
By *Profit and Loss*, to close that account,		2	1550	11	$04\frac{1}{6}$
			4550	00	08

The Anne galley in company with, Dr.	Fo	*Millrees.*
To *Thomas Dale's Leghorn account*, for $\frac{1}{7}$ coſt, charges, inſurance, *&c.* proviſion expended thereon, for our account, in *Doll.* 1736 : 2 : $11\frac{1}{2}$,	1	1.614.617
To *Goodman of Barcelona*, for my $\frac{1}{7}$ of what he exported, — — —	1	338.739
To *Thomas Dale of Leghorn*, for $\frac{1}{7}$ of what he reckons inſurance, — —	1	3.113
To *Winberton of Smyrna*, for $\frac{1}{7}$ of his diſburſements,	2	156.546
To *Tho. Dale's Leghorn acct.* for what he reckons me, — — —	1	22.556
To *Caſh*, for charges *per* particulars, —	2	469.620
To *Commiſſion* at $2\frac{2}{7}$ *per cent.* on ſales, —	2	133.317
To *Tho. Dale's Liſbon acct.* for $\frac{3}{7}$ nett proceeds wheat,	3	3.153.175$\frac{1}{7}$
To *Caſh*, paid charges on voyage to *Algiers*, *per* particulars, — —	1	1.582.774
To *Tho. Dale's Liſbon acct.* for $\frac{2}{7}$ freight of corn,	3	1.331.755
To *Caſh* paid charges, *per* particulars, —	1	1.406.005
To *Tho. Dale's Liſbon account*, for $\frac{18}{7}$ pieces of eight received, — —	3	9.600
To *ditto*, for $\frac{3}{7}$ received for freight, —	3	1.779.331$\frac{1}{7}$
To *ditto*, for $\frac{3}{7}$ of 490 *doll.* received for ditto,	3	303.800
To *Profit and Loſs*, gained hereby, —	5	660.436
		12.965.384$\frac{3}{7}$

Thomas Dale of Leghorn, Dr.	*Doll.*	*so.*	*den.*	Fo	*Millrees.*
To *Caſh*, for his draught, at — — 930 *rees*, for	1506	18	07	2	1.401.441
To *ditto*, ditto, 925 for	400	00	00	2	370.000
To *ditto*, ditto, 930 for	300	00	00	2	279.000
To *ditto*, ditto, 930 for	86	00	09$\frac{1}{4}$	2	80.015
To *Anne galley*, for diſcharge of an error, — —	3	06	$11\frac{1}{2}$	1	3.113
To *ditto*, for the difference ariſing *per* exchange, —				1	2.002
	2296	06	03$\frac{3}{4}$		2.135.571
To *ditto*, for my $\frac{1}{7}$ freight received by him, *per* account rendered, — —	551	06	02$\frac{1}{3}$		512.718
	551	06	02$\frac{1}{3}$		512.718

Dale of Leghorn $\frac{2}{3}$, *and self,* $\frac{1}{3}$, *Cr.*	Fo	*Millrees.*
By *Thomas Dale's Leghorn account*, to rectify an errour, *per contra*, — —	1	3.113
By *ditto*, for the difference *per* exchange, —	1	2.002
By *Cash*, received for the loading of wheat, —	2	5.332.700
By *Thomas Dale's Lisbon account*, for $\frac{2}{3}$ charges, to *Algiers*, —— ——	3	1.055.182
By *Cash*, received for freight of corn, —	2	1.983.233
By *Thomas Dale's Lisbon account*, for $\frac{2}{3}$ charges,	3	937.336$\frac{2}{3}$
By *Cash*, received 18 pieces of eight, at 800 *rees per* piece, — — —	2	14.400
By *Thomas Dale's Leghorn account*, for my $\frac{1}{3}$ nett freight, 551 *dol.* 6 *sol.* 2$\frac{1}{3}$ *den.* ——	1	512.718
By *Cash*, received for freight from *Leghorn, Genoa*, and to *Lisbon*, —— ——	2	2.669.000
By *ditto*, for 490 *doll.* at 930 *rees per dol.* —	2	455.700
		12.965.384$\frac{2}{3}$

My Leghorn account, Cr.	*Doll.*	*s.*	*den.*	Fo	*Millrees.*
By *Anne galley*, &c. for my $\frac{1}{3}$ cost and charges, —	1736	02	11$\frac{1}{3}$	1	1.614.617
By *James Goodman, Barcelona*, for $\frac{1}{3}$ draught, —	364	04	08$\frac{3}{4}$	2	338.739
By *Anne galley*, &c. for $\frac{1}{3}$ insurance, — — —	3	06	11$\frac{1}{3}$	1	3.113
By *Peter Winberton*, for $\frac{1}{3}$ his draught, — —	168	06	07	2	156.546
By *Anne*, &c. for what he reckons, — — —	24	05	01	1	22.556
	2296	06	03$\frac{1}{4}$		2.135.571
By *Tho. Dale's Lisbon account*, to rectify an errour, —	326	13	04	3	303.800
By *Balance*, due me on this account, — —	224	12	10$\frac{1}{3}$	5	208.918
	551	06	02$\frac{1}{3}$		512.718

	Leg. Doll.	Bar. Doll.	Fo	Millrees.
James Goodman,		Dr.		
To *Tho. Dale's Leghorn acount*, for my $\frac{1}{7}$ of his draught,	364 : 4 : $8\frac{1}{2}$	479 : 0 : 0	1	338.739
	364 : 4 : $8\frac{1}{2}$	479 : 0 : 0		338.739

	Leg. Doll.	Smy. Doll.		
P. Winberton,		Cr.		
To *Tho. Dale's Leghorn account*, for $\frac{1}{7}$ his draught, —	168 : 6 : 7	190 : 17 : 0	1	156.546
	168 : 6 : 7	190 : 17 :		156.546

Cash,	Dr.	
To *Anne*, &c. received for *Winberton*'s wheat,	1	5.332.700
To *ditto*, for freight of corn, — —	1	1.983.233
To *ditto*, for 18 pieces of eight, ——	1	14.400
To *ditto*, for freight from *Leghorn*, *Genoa*, and *Lisbon*, — — —	1	2.669.
To *ditto*. ditto, 490 *doll*. —	1	455.7
To *Capt. Barnby*, for primage, now at his credit 3000 *doll*. — — —	4	2.790.
		13.245.033

Commission,	Dr.	
To *Profit and Loss*, — — —	5	183.129$\frac{3}{7}$
		183.129$\frac{3}{7}$

	Leg. Doll.	Cr. Bar. Doll.	Fo	Millrees.
Of Barcelona,				
By *Anne galley in co.* for my $\frac{1}{3}$ of his disbursements thereon,	364 : 4 : $8\frac{3}{4}$	479 : 0 : 0	1	338.739
	364 : 4 : $8\frac{3}{4}$	479 : 0 : 0		338.739

	Leg. Doll.	Cr. Smy. Doll.		
Of Smyrna,				
By *Anne galley in co.* for my $\frac{1}{3}$ of his disbursements, —	168 : 6 : 7	190 : 17 : 0	1	156.546
	168 : 6 : 7	190 : 17 : 0		156.546

Contra, Cr.			
By *Dale's Leghorn account,* for his three draughts,		1	2.050.441
By *ditto,* for the balance of my account, —		1	80.015
By *Anne galley in company,* paid charges, —		1	469.620
By *ditto,* to *Algiers,* — — —		1	1.582.774
By *ditto, per* particulars, — —		1	1.406.005
By *Ship Jenny* proper, for cost and charges, —		2	2.118.342
By *Balance,* in my hands, — —		5	5.537.836
			13.245.033

Contra, Cr.			
By *Anne,* &c. allowed $2\frac{1}{2}$ *per cent.* on sales of wheat,		1	133.317
By *Thomas Dale's Lisbon account,* for $\frac{1}{3}$ allowed,		3	26.379$\frac{1}{3}$
By *ditto,* ditto, —			23.433$\frac{1}{3}$
			183.129$\frac{2}{3}$

Thomas Dale, Dr.	Fo	*Millrees.*
To *Anne galley*, &c. for $\frac{2}{5}$ charges paid to *Algiers*,	1	1.055.182
To *Commission*, for $\frac{2}{5}$ of what I reckon, —	2	26.379$\frac{1}{3}$
To *Anne galley*, &c. for $\frac{3}{5}$ paid by me, —	1	937.336$\frac{2}{3}$
To *Commission*, for $\frac{3}{5}$ of what I reckon, —	2	23.433$\frac{1}{3}$
To *Dale's Leghorn account*, to rectify the errour, *per contra*, 326$\frac{2}{3}$ *doll.* — —		
To *Balance*, due him on this account, —	5	
		4.231.530$\frac{1}{2}$
		6.273.861$\frac{2}{3}$

Ship Jenny proper, Dr.		
To *Cash*, for cost and charges of outfit to *New England*, — — —	2	2.118.342
To *Peter Blaxland's New England account*, for cost and charges of dried fish, —	3	4.623.384
To *Profit and Loss*, for gain hereby, —	5	1.603.403
		8.345.129

Peter Blaxland of New England, Dr.

	Sterling.			*N. E. cur.*				
To *Ship Jenny*, for nett proceeds of salt, —				571	15	05	2	1.407.435
To *King of London*, at 55 *per cent. per* draught, —	225	00	00	348	00	00	3	856.615$\frac{3}{4}$
To *Kitty of ditto*, at 50 *per cent. per* ditto, —	100	00	00	150	00	00	4	369.320$\frac{3}{4}$
To *Bradby ditto*, at 50 *per cent. per ditto*, —	538	19	08$\frac{1}{2}$	808	09	07	4	1.990.102$\frac{1}{2}$
	863	19	08$\frac{1}{2}$	1878	05	00		4.623.384

John King of London, Dr.		
To *Balance*, due him, L. 225 *Ster.*	5	856.615$\frac{3}{4}$
		856.615$\frac{3}{4}$

	Fo	*Millrees.*
His Lisbon account. *Cr.*		
By *Anne*, &c. for $\frac{2}{3}$ nett proceeds of wheat, being	1	3.153.175$\frac{1}{3}$
By *ditto*, $\frac{2}{3}$ freight received by me, —	1	1.331.755
By *ditto*, $\frac{2}{3}$ of 18 pieces of eight, at —	1	9.600
By *ditto*, $\frac{2}{3}$ freight received by me, —	1	1.779.331$\frac{1}{3}$
By *ditto*, $\frac{2}{3}$ of 490 *doll.* 326$\frac{2}{3}$		
		6.273.861$\frac{2}{3}$
Contra, *Cr.*		
By *Peter Blaxland's New England account*, for nett proceeds of salt, L. 571 : 15 : 5 *New England currency*, at 97$\frac{1}{2}$ *d. per mill.* —	3	1.407.435
By *Bradson's account of Bilboa*, for part of dried fish, *Ri.* 69.453 : 26. —	5	5.037.716
By *Dixon of Cadiz*, for nett proceeds of hoops and the ship, *Ri.* 20.266 : 15. —	5	1.899.978
		8.345.129

My account, *Cr.*

	Sterling.			*N. E. cur.* at 97$\frac{1}{2}$ *d. per mill.*				
By *Ship Jenny* proper, for cod-fish, — —	0	0	0	1878	5	0	2	4.623.384
	0	0	0	1878	5	0		4.623.384

Contra, *Cr.*		
By *Blaxland's account*, for draught of L. 225 *Ster.* at 65 *d. per mill.* — —	3	856.615$\frac{1}{4}$
		856.615$\frac{1}{4}$

		Fo	*Millrees.*
John Kelly of London,	*Dr.*		
To *Balance,* due him, for L. 100 *Sterling,* —		5	369.230 3/4
			369.230 3/4
Peter Bradby of London,	*Dr.*		
To *Balance,* due him, for L. 538 : 19 : 8 1/2 *Ster.*		5	1.990.102 1/2
			1.990.102 1/2
Capt. Barnby of the Anne galley,	*Dr.*		
To *Balance,* due him, for 3000 *doll.* —		5	2.790.000
			2.790.000
James Bradson, Bilboa,	*Dr.*		
	Ri. Plate.		
To *Ship Jenny proper,* for my share of proceeds of fish, —	69.453 : 26 1/4	2	5.037.716
	69.453 : 26 1/4		5.037.716
John Dixon of Cadiz,	*Dr.*		
	Rials.		
To *Ship Jenny proper,* for nett proceeds of chesnut hoops, and *ditto* ship *per* account, —	20.266 : 15	2	1.899.978
	20.266 : 15		1.899.978

		Fo	Millrees.
Contra,	*Cr.*		
By *Blaxland's account,* for draught of L. 100 *Ster.* exchange 65 *Sterling per mill.* ——		3	369.230¾
			369.230¾
Contra,	*Cr.*		
By *Blaxland's acccount,* for draught, at 65 *d. Ster. per mill.* for L. 538 : 19 : 8½ *Sterling,* —		3	1.990.102½
			1.990.102½
Contra,	*Cr.*		
By *Caſh,* received primage of 200 tons, 3000 *doll.*		2	2.790.000
			2.790.000
My Spaniſh account,	*Cr.*		
	Ri. Plate.		
By *Balance,* due me, ——	69.453 : 26¾	5	5.037.716
	69.453 : 26¾		5.037.716
My Spaniſh account,	*Cr.*		
	Rials.		
By *Balance,* due me, ——	20.266 : 15	5	1.899.978
	20.266 : 15		1.899.978

Profit and Loss, Dr.	Fo	*Millrees.*
To *Balance,* gained on this account, —	5	2.446.968$\frac{2}{7}$
		2.446.968$\frac{2}{7}$

Balance, Dr.			
To 7*bo. Dale's Leghorn acc.* for *Doll.*	224 : 12 : 10$\frac{1}{3}$	2	208.918
To *Cash* in my hands, — —		2	5.537.836
To *Bradson,* for proceeds of fish, *Ri.*	69.453 : 26$\frac{3}{4}$	4	5.037.716
To *Dixon,* due by him,	20.266 : 15	4	1.899.978
			12 684.448

Contra, Cr.	Fo	*Milrees.*
By *the Anne galley in company*, gained thereby,	1	660.436
By *Commiſſion*, gained thereby, — —	2	183.129 2/3
By *the Ship Jenny*, for proper account, gained,	2	1.603.403
		2.446.968 2/3

Contra, Cr.			
By *Thomas Dale's Liſbon account*, due him,	—	3	4.231.530 1/3
By *John King of London*, to be remitted,	—	3	856.615 3/4
By *John Kelly*, ditto, ditto,	—	4	369.230 3/4
By *Peter Bradby*, ditto, ditto,	—	4	1.990.102 1/2
By *Capt. Barnby*, for 3000 *doll.* at 930 *rees*,	—	4	2.790.000
By *Profit and Loſs*, for cloſe thereof,	—	5	2.446.968 2/3
			12.684.448

		Fo	Span.	mon.
1.	*Cash*, Dr.			
	To *Ship Anne galley*, on account of *Dale* and *Corman*, for freight, — —	2	1242	10 00
	To *ditto*, drawn on *Dale*, for balance, —	2	1437	00 00
			2679	10 00
2.	*Ship the Anne galley for*, Dr.			
	To *Cash*, paid for 2000 pieces of eight, on account of *Dale* and *Corman*, — —	1	2648	12 06
	To *ditto*, paid postages, — —	1	0	15 00
	To *Profit and Loss*, for commission, —	3	30	02 06
			2679	10 00
3.	*Profit and Loss*, Dr.			
	To *Balance*, for close hereof, — —	4	30	02 06
			30	02 06
4.	*Balance*, Dr.			
	To *Cash*, retained for commission, — —	1	30	02 06
			30	02 06

	Fo	Span.	mon.	
Contra, Cr.				
By *Ship, &c.* paid for 2000 pieces of eight, —	2	2648	12	06
By *ditto,* for poſtages, *&c.* — —	2	0	15	00
By *Balance,* to account, — —	4	30	02	06
		2679	10	00
Account of Meſſ. Dale and Corman, Cr.				
By *Caſh,* received freight, — —	1	1242	10	00
By *ditto,* for my draught on *Dale,* —	1	1437	00	00
		2679	10	00
Contra, Cr.				
By *Ship the Anne galley, &c.* for commiſſion, —	2	30	02	06
		30	02	06
Contra, Cr.				
By *Profit and Loſs,* for commiſſion, —	3	30	02	06
		30	02	06

		Fo	Doll.	Asp.
1.	*Caſh*, Dr.			
	To *Pieces of eight*, of Meſſ. *Dale* and *Corman*,	2	2700	00
	To *Meſſ. Dale and Corman*, drawn on *Dale*, —	5	570	51
			3270	51
2.	*Pieces of eight for account of*, Dr.			
	To *Caſh*, for conſulage, 2 *per cent.* and ſhroffage, 4 *per milree*, —— ——	1	64	64
	To *Profit and Loſs*, for proviſion, — —	5	54	00
	To *Meſſ. Dale and Corman their account-current*,	3	2581	16
			2700	00
3.	*Wheat, account of*, Dr.			
	To *Caſh*, paid for 4780 kellows, at different prices,	1	2651	02⅔
	To *Caſh*, paid charges, — —	1	421	42⅓
	To *Profit and Loſs*, for commiſſion, at 3 *per cent.*	5	79	22
			3151	67
4.	*Meſſ. Dale and Corman*, Dr.			
	To *Wheat, account of ditto*, — —	3	3151	67
			3151	67
5.	*Profit and Loſs*, Dr.			
	To *Balance*, for gain and cloſe hereof, —	6	133	22
			133	22
6.	*Balance*, Dr.			
	To *Caſh*, retained for commiſſion, —	1	133	22
			133	22

		Fo	Doll.	Asp.
1.	*Contra,* Cr.			
	By *Pieces of eight,* &c. paid for account, —	2	64	64
	By *Wheat-account, Dale* and *Corman,* for 4780 killows,	4	2651	02 3/4
	By *ditto,* paid charges *per* particulars, amounting to	4	421	42 1/2
	By *Balance,* retained for commiſſion, —	6	133	22
			3271	11
2.	*Dale and Corman,* Cr.			
	By *Caſh,* received for 2000 *doll.* at 35 *per cent.* —	1	2700	00
			2700	00
3.	*Meſſ. Dale and Corman,* Cr.			
	By *Meſſ. Dale and Corman their account-current,* —	4	3151	67
			3151	67
4.	*Their account-current,* Cr.			
	By *Pieces of eight,* for nett proceeds, —	2	2581	6
	By *Caſh,* for my bill on *Dale,* at 13 *per cent.* —	1	570	51
			3151	22
5.	*Contra,* Cr.			
	By *Pieces of eight,* for my commiſſion thereon, —	2	54	00
	By *Wheat*-account, ditto, — —	3	79	22
			133	22
6.	*Contra,* Cr.			
	By *Profit and Loſs,* for cloſe, — —	5	133	22
			133	22

	Fo	l.	s.	d.
Salt for account of, Dr.		N E curr.		
To *Cash*, paid charges here, — —	1	15	01	10
To *Profit and Loss*, for commission at 5 *per cent.*	2	31	17	09
To *Corman's account-current*, for nett proceeds, —	1	571	15	05
		617	15	00
Cash, Dr.				
To *Salt-account*, received for 497 hhds. —	1	617	15	00
To *Corman's New-England account*, *per* draught on *King*, — — —	1	348	00	00
To *ditto*, *ditto*, on *Kelly*, — —	1	150	00	00
To *ditto*, *ditto*, on *Bradby*, —	1	808	05	07
To *Balance*, to account, — —	2	374	10	08
		2298	15	03
Profit and Loss, Dr.				
To *Balance*, for close, — —	2	387	12	02
		387	12	02
J. Corman's New-England account, Dr.				
To *Cod-fish in company*, for his proportion of cost,	2	1350	07	10
To *ditto*, *ditto*, of charges, —	2	21	16	08
To *Profit and Loss*, ditto, of what I reckon, —	1	68	12	02
To *Ship Jenny*, account of ditto advanced thereon,	2	437	08	04
		1878	05	00

Corman in Lisbon, Cr.	Fo	l. N.E. curr.	s.	d.
By *Cash*, received for 497 hhds. — —		617	15	00
		617	15	00

Contra, Cr.				
By *Salt-account*, paid charges, — —		150	10	
By *Cod-fish in proportion*, for 1871½ quintals, —		1816	17	03
By *ditto*, for charges, — — —	1	290	7	0
By *Ship Jenny*, on account of *Corman*, ditto, —	2	437	08	04
		2298	15	03

Contra, Cr.				
By *Salt-account*, for my commission, —	1	30	17	09
By *Corman's New-England account*, for what I reckon,	1	68	12	02
By *Cod-fish*, for my proportion of gain, —	2	288	02	03
		387	12	02

Contra, Cr.				
By *Salt-account*, for nett proceeds, — —	1	571	15	05
By *Cash*, *per* draught on *King*, — —	1	348	00	00
By *ditto*, ditto, on *Kelly*, — —	1	150	00	00
By *ditto*, ditto, on *Bradby*, — —	1	808	09	07
		1878	05	00

	Fo	l. N.E. curr.	s.	d.
Cod-fish in proportion, Dr.				
To *Cash*, at different prices, for 1871½ quintals,	1	1816	17	03
To *ditto*, paid charges, — —	1	29	07	10
To *Profit and Loss*, for my proportion of gain,	1	288	02	03
		2134	07	04
Ship Jenny for account of, Dr.				
To *Cash*, for several disbursements, — —	1	437	08	04
		437	08	04
Bradson of Bilboa, Dr.				
To *Cod-fish*, &c. for my proportion of nett proceeds, at 60 days, for pieces of eight, — — *Rials. mer.* 24.388 : 18	2	762	02	10
		762	02	10
Balance, Dr.				
To *Bradson*——to account, *Rials. mer.* 24.388 : 18	2	762	02	10
		762	02	10

	Fo	l. N.E. curr.	s.	d.
Betwixt Corman and self, Cr.				
By *Corman's New England account*, for his proportion,	1	350	07	10
By *ditto*, for his ditto of charges, —	1	21	16	08
By *Bradson of Bilboa*, for my share of nett proceeds, in 24.388 *rials*, 18 *merv.* at 60 days, ——	2	762	02	10
		2134	07	4
Corman of Lisbon, Cr.				
By *Corman's New England account*, ——	1	437	08	04
		437	08	4
My Spanish account, Cr.				
Rials. mer.				
By *Balance*, to account, — 24.388 : 18 —	2	762	0	10
		762	02	10
Contra, Cr.				
By *Cash retained*, — ——	1	374	10	08
By *Profit and Loss*, for close, ——	1	387	11	02
		762	02	10

		Fo	Ri. Pl.	Mer.
1.	*Caſh,* Dr.			
	To *Fiſh-account of Corman and company,* —	2	103.811	11
			103.811	11
2.	*Fiſh-acct. of Corman and comp.* Dr.			
	Quint.			
	To *Caſh,* paid charges in *rials* plate, on 1640½.	1	3070	12
	To *ditto,* in *rials vellon* 1049, makes plate,	1	559	16
	To *Commiſſion,* for 5 *per cent.* on ſales, —	3	5190	19
	To *Corman's acct.-current,* for nett proceeds,	5	94990	32
			103.811	11
	Commiſſion, Dr.			
	To *Profit and Loſs,* for gain, ——	7	5245	08⅝
			5245	08⅝
	Cheſnut-hoops for acct. of Corman, Dr.			
	To *Caſh,* paid charges, ——	1	21	10
	To *ditto,* for 800 *rials,* and 10.050 *quarts vellon,* is plate, —— ——	1	1057	01¾
	To *ditto,* for 1000 *mervadies vellon,* is plate,	1	1520	
	To *Commiſſion,* at 5 *per cent.* ——		54	23⅞
			1148	21¼

1.	*Contra*, Cr.	Fo	Ri. Pl.	Mer.
	By *Fiſh-account of Corman and comp.* for charges,	2	3070	12
	By *ditto*, ditto, —	2	559	16
	By *Cheſnut-hoops*, ditto, — —	4	21	10
	By *ditto*, ditto, — —	4	1057	01½
	By *ditto*, paid 1000 *mervadies*, —	4	15	20
	By *Balance* in my hands, — —	7	99.087	19½
			103.811	11
	Contra, Cr.			
	By *Caſh*, received for 1640½ *Quintals*, —	1	103.811	11
			103.811	11
	Contra, Cr.			
	By *Fiſh-account of Corman*, for commiſſion, —	2	5190	19
	By *Cheſnut-hoops ditto*, at 5 *per cent.* —	4	51	23½
			5245	08½
	Contra, Cr.			
	By *Corman's acc.-current*, for cloſe and transfer,	5	1148	21½
			1148	21½

		Fo	Ri. Pl.	Mer.
5.	*James Corman's account-current,* Dr.			
	To *Cheſnut-hoops,* for his account due me, —	4	1.148	21¼
	To *Peter Blaxland,* for his proportion of fiſh,	6	24.388	18
	To *Balance* due him, — —	7	69.453	26¾
			94.990	32
6.	*Peter Blaxland's account-current,* Dr.			
	To *Balance,* due him, ——	7	24.388	18
			24.388	18
7.	*Balance,* Dr.			
	To *Caſh* in my hands, — —	1	99.087	19¼
			99.087	19¼
8.	*Profit and Loſs,* Dr.			
	To *Balance,* for gain and transfer, —	7	5245	08½
			5245	08½
	J. Dixon's Leger.		*Old Pl.*	
1.	*Caſh,* Dr.			
	To *Cheſnut-hoops for account of Corman,* received for 498 bundles, —— ——	2	2130	00
	To *Ship Jenny,* received freight 10,317¾ new plate, is, —— ——	4	8254	07
	To *ditto,* for the groſs average, ——	4	375	00
			10.759	07
2.	*Cheſnut-hoops for,* Dr.			
	To *Caſh,* paid brokerage, 1 *per cent.* on ſales of 500 *bundles,* —— ——	1	21	10
	To *ditto, extra* charges on ditto, ½ *per cent.*	1	10	22
	To *Profit and Loſs,* for commiſſion, at 4 *per cent.*	3	85	06
	To *Corman's acct.-current,* for nett proceeds,	5	2012	30
			2130	00

			Fo	Ri.	P L.	Mer
Contra,	Cr.					
By *Fiſh-account*, for nett proceeds,	—		2	9499	0	32
				9499	0	32
Contra,	Cr.					
By *Corman's acct.-curt.* for his proportion of fiſh,			5	2438	8	18
				2438	8	18
Contra,	Cr.					
By *Corman's account-current*, due him,	—		5	6945	3	6¾
By *Blaxland's*, ditto,	—	—	6	2438	8	18
By *Profit and Loſs*, for transfer,	—		8	524	5	08½
				9908	7	19½
Contra,	Cr.					
By *Commiſſion*, for gain thereby,	—		3	524	5	08½
				524	5	08½
Of Cadiz.						
Contra,	Cr.					
By *Cheſnut-hoops*, &c. for brokerage,	—		2		21	10
By *ditto*,	— — —		2		10	22
By *Ship Jenny*, for charges,	—		4		40	00
By *ditto*, brokerage, &c. on 1300 pieces of eight,			4		104	00
By *Balance*, in my hands,	—		7	1058	3	09
				1075	9	07
account of Corman,	Cr.					
By *Caſh*, received for,		*Bundles* 498	1	213	0	00
Applied by Capt. *Walker*,	—	2				
		500				
				213	0	00

		Fo	Old Pl.
3.	*Profit and Loss*, Dr.		
	To *Balance*, for gain and transfer, ——	7	716 28
			716 28
4.	*Ship Jenny for account.* Dr.		
	To *Profit and Loss*, for freight and average, 2½ *per cent.* —— —— ——	3	215 22
	To *Cash*, for charges, —— ——	1	40 00
	To *ditto*, brokerage on 1300 pieces of eight,	1	104 00
	To *Profit and Loss*, at 4 *per cent.* on 1300 ditto,	3	416 00
	To *Corman's acc.-current*, for nett proceeds,	5	18.253 19
			19.029 07
5.	*James Corman's acc.-current*, Dr.		
	To *Balance*, due him, —— ——	7	20.266 15
			20.266 15
6.	*David Burrows*, Dr.		
	To *Ship Jenny*, for account of *Corman*, 1300 pieces of eight, —— —— ——	4	10.400 00
			10.400 00
7.	*Balance*, Dr.		
	To *Cash* in my hands, —— ——	1	10583 09
	To *David Burrows*, due by him, ——	6	10400 00
			20.983 09

		Fo	Old Pl.	
3.	*Contra,* Cr.			
	By *Chesnut-hoops*, &c. for 4 *per cent.* on sales, —	2	85	06
	By *Ship Jenny*, &c. 2¼ *per cent.* on freight and average, — — — —	4	215	22
	By *ditto*, 4 *per cent.* on returns, — —	4	416	00
			716	28
4.	*Of Corman of Lisbon,* Cr.			
	By *Cash*, for freight, 10.317¼ *N. P.* is —	1	8254	07
	By *ditto*, for the gross average, — —	1	375	00
	By *David Burrows*, for the price at 1300 pieces of eight, — — — —	6	10.400	00
			19.029	07
5.	*Contra,* Cr.			
	By *Chesnut-hoops*, for the nett proceeds, —	2	2012	30
	By *Ship Jenny*, ditto, —	4	18253	19
			20.266	15
6.	*Contra,* Cr.			
	By *Balance*, due by him, — —	7	10.400	00
			10.400	00
7.	*Contra,* Cr.			
	By *Corman's account-current*, due him, —	5	20266	15
	By *Profit and Loss*, for transfer, —	3	716	28
			20.983	09

QUESTION IV.

THree merchants, *Francis*, *George*, and *Henry*, trade in company, and correſpond together; the ſubſtance of whoſe tranſactions is expreſſed in the following narrative.

They purchaſe a ſhip of 100 tuns, for which they grant bill at ſix months to *Parſon* and *Peters* for 500 *l.* By the contract of copartnery *Francis* ſtood $\frac{5}{12}$ concerned in the ſhip, and the company-tranſactions following thereupon, *George* $\frac{4}{12}$, and *Henry* $\frac{3}{12}$. The ſhip coſt further for outfit and proviſions for a voyage to *Philadelphia* 185 *l.* which *Henry* paid.

Francis purchaſes goods proper for the *Philadelphia* market, which, *per* invoice, amounted to 1290 *l.* *George* to the amount of 1000 *l.* and *Henry* to the amount 1115 *l.*; and, by conſent, the difference of the purchaſes was paſſed to account. Moreover, they take in goods on freight for *Philadelphia*, 50 bales, which were entered in the ſhip's books at 178 *l* 10 *s.* They give the ſhip the name of *The Peggy* which being now manned, loaded, and victualled, *Henry* goes maſter and ſupercargo, at the allowance of 5 guineas a month, for conducting the veſſel, and $2\frac{1}{2}$ *per cent.* on ſales, purchaſes, and returns in ſpecie.—— The charges on the goods outward were paid by *George*, to the amount of 37 *l.* 10 *s.*; he likewiſe pays premium of inſurance on the ſhip, cargo, and charges, at 2 *per cent.*

In two months the *Peggy* arrives at *Philadelphia*, where *Henry* receives freight of the 50 bales on board, 178 *l.* 10 *s.* pays the mate and ſailors $2\frac{1}{2}$ months wages, 47 *l.* 10 *s.* *Ster.* pays dues and ſeveral charges at landing, 89 *l.* 14 *s.* *Ster.* and ſome reparations on the ſhip to the amount of 25 *l.* 9 *s.* In three week after landing he made ſale of the beſt part of his cargo, for which he drew 6460 *l* *Pennſylvania* currency, exchange at 70 *per cent.*. He conſigns the remaining part of the cargo to *Hugh Lennox*, amounting, *per* invoice, to 870 *l.* *Sterling*, for ſales and returns to his partners at *Glaſgow*; and upon this conſignment advances for victualling the ſhip 84 *l.* currency. *Henry* next prepares for a new loading, and for that purpoſe purchaſes lumber to the amount of 870 *l.* currency, and proviſions to the amount of 3750 *l.* currency; charges till on board 67 *l.* 10 *s.* currency; takes the opportunity of the *Donaldſon*, Capt. *Lindſay* for *Greenock*, to remit to the addreſs of his partners 6532 *doll.* at 7 *s.* 6 *d.* currency, for the value of 500 *l.* *Sterling* whereof he drew on his partners, at 60 days ſight. His private incidents chargeable on the whole of this affair came to 15 *l.* 15 *s.* currency; the remainder of his money he converted into dollars towards the charges of his next landing, and immediately ſet ſail for *Jamaica*, having only remained at *Philadelphia* two months.

Henry's wife having occaſion for 50 *l.* receives it from *Francis*, who likewiſe pays *Parſon* and *Peters* for the ſhip, when their acceptance became due.——Much about this time the *Donaldſon* arrives with the dollars, and *Henry*'s advices.——*Francis* pays for freight 3 *per cent.* in ſpecie,

ſpecie, and ſold the remainder at 4 *s.* 8 *d. per* piece; charges on this affair paid by him 3 *l.* 15 *s.*—He likewiſe accepts for *George* and ſelf *Henry*'s draught, which he afterwards paid when it became due. At this time likewiſe *George* receives from *Francis* 200 *l.* to account. After ſix weeks ſailing *Henry* arrives ſafe with the *Peggy* at *Kingſton*, pays the mate and ſailors 440 dollars, as one month's wages, being 19 *l.* and for pilotage and other charges 15 *l.* more, all *Sterling*. He immediately puts off the lumber, and receives *Jamaica* currency for *Pennſylvanian* 870 *l.* He likewiſe puts off his proviſions to ſundries, the total proceeds whereof amounted to 3690 *l.* currency. With part of this money he purchaſes 6000 gallons of rum at 4 *s.* 6 *d. per* gallon; pays for 60 puncheons 75 *l.*; charges for particulars 25 *l.* He next purchaſes 140 hhds ſugar, containing 1740 *cwt.* at 30 *s. per cwt.*; charges on the ſugar for particulars 121 *l.* 10 *s.* In the mean time he adviſes his partners of theſe tranſactions *via London*, and of the exchange 25 *per cent.*; pays ſome reparations on the *Peggy*, 37 *l.* 10 *s.* and other charges, not yet mentioned, 24 *l.* 15 *s.*; victuals the ſhip, 110 *l.* and ſails immediately with his cargo for *Britain*. His tranſactions at *Jamaica* detained him ſix weeks, and in three month more he arrives at *Port-Glaſgow*. *Francis* being adviſed of his arrival, immediately joins him at *Greenock*, to diſcharge the veſſel. *Henry* advances to the mate and ſailors one month's wages upon landing, and *Francis* enters the ſugar and rum, and pays down the duties which amounted nett to 2109 *l.* 3 *s.* 9 *d.* whereof he had received 900 *l.* from *George*. Theſe tranſactions took up fourteen days, at the end of which *Henry* clears his mate and ſailors with 95 *l.* Expences of diſcharging the ſhip, paid by *Francis*, 45 *l.* Francis diſpoſes of the rum to *John King* and company, at 10 *s.* 6 *d. per* gallon, receives the one half down, and gets an acceptance for the other half at three months. ——*George* ſells the ſugar to the *North ſugar-houſe*, at 50 *s. per cwt.* and gets their acceptances at three months, which the bank immediately diſcounts. *Henry* alſo receives an account of ſales from *Hugh Lennox*, and a remittance in full of nett proceeds, in *Cruickſhanks*'s bill on *John Wood, London*, at 60 days ſight, *per* 950 *l. Ster.* which he ſold, and received the value with ¼ *per cent.* exchange. —— A true and exact ſtate of theſe tranſactions is required in books kept by each of the partners, in terms of their original contract, ſo as the ſtate of parties, and the ſituation of the whole, may diſtinctly appear and correſpond.

QUE-

QUESTION V.

TWO merchants, *John Paterſon* of *Glaſgow*, and *Thomas Stevenſon* of *Boſton*, *New England*, agree to trade in company, each ½ concerned, allowing to each other reciprocally 2½ *per cent.* commiſſion on all ſuch tranſactions as would carry proviſion to an indifferent factor at that rate, and to make a proportional charge for matters of leſs trouble.

In purſuance of this agreement, *Thomas Stevenſon* builds a ſhip, which coſts him, maſts, rigging, and every charge included, 1150 *l.* currency, which he loads with 200 hhds. flax-ſeed, at 30 *s.* currency *per* hhd.; charges of victualling and loading the ſhip 120 *l.* currency. To theſe diſburſements he adds his commiſſion 2½, and ½ *per cent.* more for advance, and draws on his partner for ½ of the whole, exchange at 50 *per cent.* at 40 days ſight. He names the ſhip *the Betſy*, gives the command to *John Forreſter*, who hires a mate and ſix ſeamen, and immediately proceeds on his voyage to *Port-Glaſgow*, with invoice and letters of conſignment to *Paterſon*.——The ſhip in two months arrives accordingly, and *Paterſon* pays the maſter his own and ſailors account, including pilotage, &c. 60 *l.*; he likewiſe accepts *Stevenſon*'s bill, and pays it when due.

Unloading and lighterage, porterage, &c. of the flax ſeed to *Glaſgow*, coſt him 57 *l.* 10 *s.* He diſpoſes of the flax ſeed to *ſundries* for 3 *l. per* hhd. ready money; charges attending the ſales 14 *l.* 10 *s.*—To theſe charges neceſſarily incurred he adds ½ *per cent.* thereon, and 2½ *per cent.* on the ſales for his own trouble.

He next purchaſes a cargo fit for the *Boſton* market, at 12 months, for his own and partner's account, amounting to 3028 *l.*; packing, lighterage, porterage, and charges at loading came to 45 *l.* 10 *s.* victualling 45 *l.* 15 *s.* upon which with the cargo he takes credit of 2½ *per cent.* commiſſion, and diſpatches the ſhip, under the ſame command, conſigned to his partner *Stevenſon* at *Boſton*, where ſhe arrives in two months.——*Stevenſon* receives the cargo from on board, pays charges, &c. at landing, 157 *l.* currency, and diſcharges the ſhip's account, 95 *l.* currency. Without waiting for the ſales of the cargo, he immediately makes a purchaſe of 2500 quintals of dried cod, hack, and haddock, for which he paid at the rate of 22 *s. per* quintal, likewiſe a carpenter's bill for repairs of the *Betſy* 15 *l.* 10 *s.* victualling ditto for a voyage to the *Mediterranean*, 74 *l.* 10 *s.* expenſes of cartage, porterage, and loading, 47 *l.* 18 *s.* beſides commiſſion on the whole at 2½ *per cent*——He immediately clears the ſhip, and conſigns the cargo to *Don Sebaſtian* of *Barcelona*.——*Forreſter* immediately ſets ſail, and in ſeven weeks reached *Barcelona*.—— *Don Sebaſtian* pays *Forreſter* to account 1440 *rials*, and ſeveral charges on the fiſh for unloading, porterage, cartage, &c. 2020 *rials*.—— He diſpoſes of the fiſh at 120 *rials per* quintal; charges on the ſales 1356 *rials*, to which he adds his own commiſſion on the ſales and charges

charges at 4 *per cent.* —— By *Stevenſon*'s orders *Don Sebaſtian* charters the veſſel for *London*, at 48.000 *rials*, payable on delivery of the cargo there; pays for victualling the ſhip 500 *rials*, and delivers the nett proceeds in dollars to *Forreſter*, who immediately ſets ſail for *London*.

Stevenſon by this time had completed the ſales of his cargo from *Glaſgow*, for which he had drawn in caſh 3480 *l.* and had in outſtanding debts 2620 *l* all currency; ſtorage and other charges attending the ſales amounted to 177 *l.* 10 *s.* upon which and the account of ſales he charges $2\frac{1}{2}$ *per cent.* commiſſion.

The *Betſy*, after a month's ſailing, arrived at *London*, where *Forreſter* unloaded and received his freight at 3 *s.* 6 *d. per* piaſtre. His charges on this voyage, including his own and ſeamens wages, came to 108 *l.* 19 *s.* By orders from *Paterſon* of *Glaſgow*, he ſells the ſhip and tackle for 570 *l. Sterling*, deducing all charges; ſells likewiſe his dollars at 4 *s.* 9 *d.* and lays out all the money in his hands on bills on *Glaſgow*, which he purchaſes 30 days after date $4\frac{1}{2}$ *per cent.* under par; theſe he immediately remits to *Glaſgow* to *John Paterſon*, whither he likewiſe goes himſelf by the way of *Leith*, on board the *Diligence*, to wait new orders.

In the mean time *Stevenſon* adviſes, that the debts are now all collected, excepting 250 *l.* which was totally loſt by means of bankrupcies, the exchange as formerly at 150 *per cent.*

Paterſon gives the captain 50 guineas for his faithful ſervice, and diſpatches him to examine another ſhip, which he was about to purchaſe, for the foundation of a new adventure. *Paterſon* gets payment of all his bills, and pays the cargo outward upon four months diſcount.—— An exact ſtate of theſe trading-voyages, and of the parties one to another, and the conformity of accounts rendered by each partner, upon a ſuppoſition of regular advices, is now required.

INVOICE.

INVOICE-BOOK.

GLASGOW, *July* 11*th*, 1769.

Invoice of five bales superfine broad cloth, and eight hogsheads of sugar, shipped on board the Molly *of* Greenock, Jacob Gibwell *master, for account and risk of Mr.* Peter Vankepple, *merchant of* Amsterdam, *marked and numbered as* per *margin.*

		l.	*s.*	*d.*
	BROAD CLOTHS 5 bales.			
P.V. N° 1.	115 *Yds.* — 14 *s.* 6 *d.* — L. 83 7 6			
N°1. 2.	105 — 13 4 — 70 0 0			
to 5. 3.	110 — 12 6 — 68 15 0			
4.	108 — 15 0 — 81 0 0			
5.	112 — 15 6 — 86 16 0			
	550	389	18	06
	SUGAR 8 hhds. Tare.			
	C. q. lbs. — *C. q. lbs.*			
P.V. N° 6.	14 2 16 — 1 3 8			
N°6 7.	13 1 20 — 1 2 19			
to 13. 8.	16 3 00 — 2 0 13			
9.	14 3 14 — 1 3 12			
10.	15 1 24 — 1 3 17			
11	15 3 16 — 1 3 21			
12.	12 2 14 — 1 2 8			
13	13 2 14 — 1 1 20			
Groſs	117 1 6 — 14 1 6			
Tare	14 1 6			
Nett	103 at 30 *s. per cwt.* — L. 154 10 0			
	Caſks and wrappers, — — 4 15 0	159	05	00
	Bill of lading, cocket, *&c.* — —	1	10	00
	Lighterage and porterage, — —	1	05	00
	Commiſſion on 551 *l.* 18 *s.* 6 *d.* at 2½ *per cent.*	13	16	00
	Errors excepted, *George Keller.*	565	14	06

GLASGOW, 12*th July*, 1679.

Invoice of ſundries ſhipped on board the Glaſgow, William Walkingſhaw *maſter, for* Jamaica, *by* Thomas Hill *and company, on the proper account and riſk of the ſkippers, conſigned to Meſſ.* Jo. Horn *and company, merchants in* Kingſton, *for ſales and return. Contents, coſt, and charges as under.*

				l.	*s.*	*d.*
I. H. & comp. 1 BOX SHOES, containing as follows,						
12 doz. turned pumps for men,	50 *s.*	L. 30	0 0			
8 doz. boys ditto,	40 *s.*	16	0 0			
12 doz. mens ſhoes,	50 *s.*	30	0 0			
8 doz. boys ditto,	40 *s.*	16	0 0			
20 pairs of boots,	20 *s.*	20	0 0			
				112	00	00
	C. q. lb.					
1 copper ſtill and hhd. wt.	6 2 14	at 16½ *d. per lb.*		51	00	03
1 pewter worm for ditto,	4 1 0	at 12 *d. per lb.*		23	16	00
2 BALES of ſail-cloth, containing as under,						
	Pcs.	*Yds.*				
No 1.	11	433				
2.	10	389				
		822 at 12½ *d. per* yard,		42	18	04½
10 BOXES moulded candles, as under,						
	Dozen.		*Dozen.*			
No 1.	5 6	No 6.	5 3			
2.	5 9	7.	5 7			
3.	5 4	8.	5 8			
4.	5 8	9.	5 10			
5.	5 6	10.	5 10			
	27 9		28 2			
	28 2 *doz.*					
	55 11 at 5 *s. per* dozen,		L. 13 19 7			
Boxes,	— — —		0 16 8			
				14	16	03
Charges,—bill of lading,—cocket, &c.			—	3	03	09
				246	14	07

Errours excepted,

T. H. and comp.

BRISTOL, 13th July, 1769.

Invoice of sundries shipped on board the Anne *of* Bristol, George Inglis *master, by* George Crawford *and company, by order, for account, and at the risk of* Thomas Hill *and company, merchants in* Glasgow, *consigned to* John Horn *and company, merchants in* Kingston, Jamaica, *for sales and returns to ditto* Hill *and company. Contents, cost, and charges, as under.*

						l.	s.	d.
I. H.	12 CASKS of bottled ale, *viz.*							
	Doz.		*Doz.*					
	Nº 1.——10	4	Nº 7.——11	5				
	2.—— 9	8	8.——11	7				
	3.——11	2	9.——11	8				
	4.——11	1	10.——11	9				
	5.——11	6	11.——11	5				
	6.——11	3	12.——10	4				
	65	0	68	2				
	68	2						
	133	2 at 5 *s. per* dozen,	—	—	L.	33 5 10		
	Casks,	—	—	—		3 0 0		
							36	05 10
	6 BALES of paper, *viz.*							
	Nº 1.——20 reams superfine post,			15 *s.*	L.	15 0 0		
	2.——18 ditto ditto,			16 *s.*		14 8 0		
	3.——40 ditto cut pot,			8 *s.*		16 0 0		
	4.——15 ditto medium,			30 *s.*		22 10 0		
	5.——10 ditto super-royal,			45 *s.*		22 10 0		
	6.——18 ditto demy,			20 *s.*		18 0 0		
	Sheets, ropes, and boxes,			—		1 5 0		
							109	13 00
	6 bushel-casks of pease, at 4 *s.*			—		—	1	04 00
	16½ ditto, 2 *s.*	—	—	—			1	12 00
	1 chest china,	—	—	—			42	00 00
	5 kegs of barley, cont. 15 *cwt.* at 10 *s.*				L.	7 10 0		
	Kegs,	—	—			0 10 0		
							8	00 00
	Charges,	—	—	—			2	01 08
							200	16 06

Errours excepted,

G. Crawford and comp.

CORK, 28*th October*, 1769.

Invoice of ſundries ſhipped on board the Edinburgh, Peter Gordon *maſter, for* Jamaica, *by* John *and* Alexander Colvils, *on the proper account and riſk of* Thomas Hill *and company of* Glaſgow, *conſigned to* John Horn *and company, merchants in* Kingſton, *for ſales and returns to ditto* Hill *and company. Contents, coſt, and charges, as under,*

		l.	s.	d.
I. H. and com.	30 FIRKINS of the beſt roſe and crown butter, *viz.*			
	Wt. Tare. *Wt. Tare.* *Wt. Tare.* N° 1.—61—11 N° 11.—62—10 N° 21.—63—14 2.—60—13 12.—65—11 22.—64—16 3.—64—11 13.—63—13 23.—65—15 4.—67—14 14.—60—11 24.—67—11 5.—61—14 15.—67—10 25.—61—10 6.—63—13 16.—66—11 26.—60—12 7.—65—15 17.—64—13 27.—61—13 8.—61—11 18.—61—11 28.—67—11 9.—60—11 19.—61—16 29.—64—15 10.—60—14 20.—67—17 30.—63—11 622—127 636—125 635—128 636— 125 635—128 Groſs 1893— 380 Tare 380			
	Nett 1513 at 35 *s.* 6 *d. per cwt.* — —	23	19	06¼
	45 barrels full bound meſs-beef, at 26 *s.* —	58	10	00
	20 ditto ditto pork, at 29 *s.* — —	29	00	00
	26 half-barrels tongues, at 36 *s.* — —	46	16	00
	8 CASKS of *Liſbon* white-wine, *viz.* N° 1.—6 10 N° 5.—7 4 2.—7 2 6.—7 2 3.—6 9 7.—6 9 4.—7 4 8.—6 1 28 1 27 4 27 4			
	55 5 dozens of pints, at 8 *s. per* dozen,	22	03	04
	Charges, — — —	4	13	08
	Errours excepted, *J. and Alex. Colvils.*	185	02	06¾

FONCHIAL in Madeira, 20th Auguſt, 1769.

Invoice of twenty-ſeven pipes wine, ſhipped on board the Anne *of* Briſtol, George Inglis *maſter, for* Jamaica, *by* John Murdoch, *on the proper account and riſk of Meſſ.* Thomas Hill *and company, of* Glaſgow, *conſigned to* John Horn *and company, merchants in* Kingſton, *for ſales and returns to ditto* Hill *and company. Contents, coſt, and charges, as under.*

				Rees.
I. H. and comp.	16 pipes of wine,	at 42.000,	make	672.000
	10 ditto ſecond ſort,	at 30.600,	make	306.000
	1 ditto Malmſey,	—	—	90.000
	Charges,	——	——	15.250
				1,083.250

Exchange at 6 *s.* 8 *d. per millree,* is L. 361 : 1 : 8. *Ster.*

Errors excepted,

John Murdoch.

Bill of lading on the above.

I. H. & comp. N° 1. to 27.

Shipped, by the grace of GOD, in good order and well conditioned, by *John Murdoch* of *Fonchial* in *Madeira*, merchant, in and upon the good ſhip, called *the Anne* of *Briſtol*, whereof *George Inglis* is maſter, now riding at anchor in the port of *Fonchial*, and bound for *Jamaica*, twenty-ſeven pipes of wine, marked and numbered as *per* margin, and are to be delivered in the like good order, at *Kingſton* in *Jamaica*, (the danger of the ſeas only excepted), unto Meſſ. *John Horn* and comp. merchants there, or to their aſſigns, the one or other paying freight for the ſaid wine ——— *per* ton, with primage and average accuſtomed. In witneſs whereof, the maſter or purſer of the ſaid ſhip hath affirmed to three bills of lading, of this tenor and date, one of which bills being accompliſhed, the other two ſtand void. And ſo GOD ſend the good ſhip to her deſired port in ſafety. *Amen.*

Dated at *Fonchial*, 20th *Auguſt*, 1769.

Note, Of theſe bills one muſt be ſent *per* poſt to the perſon to whom the goods are conſigned, the maſter keeps one, and the ſhipper another.

GLASGOW, 15th July, 1769.

Invoice of merchandise shipped on board the Catharine *of* Glasgow, *Capt.* Kelburn, *for* Philadelphia, *by* John Trader *and company, by order and on the account and risk of* Bartham *and* Lennox, *merchants there. Contents, cost, and charges, as under.*

B. & L. 2 BALES of *Ozenbrigs.*

No	*Pcs.*	*Yds.*	*Rate.*	*Amount.*	*l.*	*s.*	*d.*
1.	7	911	7½ *d.*	L. 27	16	8	
	Sheet and ropes,		— —	0	6	6	
2.	6½	812	7½	25	7	6	
	Sheet and ropes,		— —	0	6	6	
					53	17	02

3. 2 SHEETED BOXES, *Fife* and *Glasgow* checks.

	breadth.	*pcs.*	*cal. yds.*	*shop yds.*	*d.*	*l.*	*s.*	*d.*
1d° *Fife*, N° 1.	¾	34	925	894	7½	27	1	0½
Glaf.	2.	⅞	7	189	183	10	7	12	6
ditto	3.	⅞	17	447½	434	10½	18	19	9
ditto	4.	⅞	20	527	508	10	21	3	4
ditto	5.	⅞	10	263	253	9	9	9	9
Coloured thread, 24 *lb.* at 2 *s.* 4 *d.*						2	16	0	
Box, sheet, and ropes,				—		0	11	0	
						87	12	05½

4. 1d° *Glaf.* N° 6.	⅞	16	429	416	11	19	1	4
ditto	7.	⅞	13	372½	361	12	18	1	0
ditto	8.	⅞	5	79½	77½	10	3	9	4
Ticken	9.	¾	11	237½	12½	12	7	4½	
ditto	9.	¾	5	115½	15	7	4	4½	
ditto	10.	¾	5	112½	17	7	19	4½	
Box, sheet, and ropes,				—		0	11	0	
						58	13	10½

5. 1 SHEETED BOX broad-cloths and shalloons.

	Yds.	*s.*	*d.*	*l.*	*s.*	*d.*
1 piece scarlet, N° 2.	25	8	8	10	16	8
1 ditto purple, 4.	13¾	14	4	9	17	0
1 ditto brown, 11.	22½	8	5	9	6	2½
1 ditto blue, 12.	15¾	8	10	6	19	1½
1 ditto drab, 15.	25½	12	6	15	18	9
1 ditto peabloom, 16.	30	10	0	15	0	0
3 ditto shalloons,	90	1	6	6	15	0
2 ditto ditto,	60	1	3	3	15	0
5 ditto ditto,	150	1	0	7	10	0
Box, sheet, and ropes,				0	17	6
				86	15	02½

Carried forward, — 286 18 08½

						l.	s.	d.
	Brought forward,				—	286	18	08⅝
6.	1 sheeted box of lawns, gauzes, and handkerchiefs.							
		Doz.		*s.*				
Handker.	No 1.— 6 : 6— pl. bord.			24	—L. 7 16 0			
	2.— 14 — flowered			36	— 25 04 0			
	3.— 20 — ditto,			30	— 30 00 0			
		Pcs.	*Yds.*	*s. d.*				
Silk gauz.	1. flowered	12	120	3 0	— 18 00 0			
	2. striped	18	180	3 0	— 13 10 0			
	3. spotted	15	150	2 6	— 18 15 0			
	4. plain	16	160	2 4	— 18 00 0			
Pearl ditto,	5. ———	30	300	2 0	— 30 00 0			
	Box, sheet, and ropes,				— 00 12 6			
						161	17	06
7.	1 small box nuns thread.							
		lbt.		*s. d.*				
Nuns thread,	No 7.— 8—			3 0	—L. 1 04 0			
	10.— 12—			4 6	— 2 14 0			
	14.— 14—			5 0	— 3 10 0			
	18.— 20—			6 8	— 6 13 4			
	24.— 5—			10 0	— 2 10 0			
	30.— 10—			20 0	— 5 00 0			
	36.— 10—			26 0	— 13 00 0			
	38.— 5—			28 0	— 7 00 0			
	40.— 5—			30 0	— 7 10 0			
	Sheet, box, and ropes,				— 0 05 0			
						49	06	04
8.	1 cask snuff.							
	13 doz. and 10 bottles, containing 97 *lb.* at 1 *s.* 2 *d.*				— L. 5 13 02			
	8 doz. rapee, contain. 65 *lb.* at 1 *s.* 4 *d.*				4 06 08			
	Bottles at 2 *s.* 4 *d. per* doz.				— 2 11 00			
	Cask and package,				— 0 05 10			
						12	16	08
	Cartage and lighterage to *Port-Glasgow*,				— L. 1 4 0			
	Shipping-charges and entry,				— 2 1 0			
						3	05	00
	Commission at 2½ *per cent.* on L. 514, is				—	12	17	00
	Errours excepted,					527	01	02⅝
	J. Trader and company.							

GLASGOW, 5th July, 1769.

Invoice of sundry goods, shipped on board the Betsy *Capt.* Thomas Smith, *from* Leith *to* London, *consigned to* Thomas Paywell *of* London, *by* John Trader, *at the risk and on account of the shipper.*

11 boxes thread, marked T. P.

No Thread.	N° 1. Box.	N° 2. Box.	N° 3. Box.	N° 4. Box.	N° 5. Box.	N° 6. Box.	N° 7. Box.	N° 8. Box.	N° 9. Box.	N° 10. Box.	N° 11. Box.	Tot.	per lb.		l.	s.	d.
	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.		s.	d.			
5	0	2	0	0	0	0¼	0	0	0	0	0	2¼	1	8	0	03	09
6	6	4	6	6	6	1½	1½	3	2	2½	0	38½	2	0	3	17	00
7	15	15	15	15	20	30	27	30	26	34	33	260	2	4	30	06	08
8	15	15	15	15	20	30	28	30	26	42	36	272	2	8	36	05	04
9	14	14	14	14	20	12	11	12	10	8¼	8¼	158	3	0	20	14	00
10	12	12	12	12	14	8	8	8	7	1¼	2	96¼	3	4	16	00	10
11	12	12	12	12	14	12	12	12	10	14¾	15	137¾	3	8	25	05	01
12	10	10	10	10	12	8	8	8	6	6	6	94	4	0	18	16	00
13	8	8	8	8	10	8	8	10	8	12	11¼	99¼	4	4	21	10	01
14	8	8	8	8	10	3	3	4	4	1	1	58	4	8	13	10	08
15	8	8	8	8	10	3	3	4	4	3¾	4	63¾	5	0	15	18	09
16	4	4	4	5	2	0¼	0	0	0	0¼	0	19¼	5	4	5	04	00
17	4	4	4	3	0	0	0	0	0	0	0	15	5	8	4	05	00
18	3	3	3	3	0	0	0	0	0	0	0	12	6	0	3	12	00
19	0	0	0	0	0	0½	0	0	0	0	0	½	6	4	0	03	02
20	3	3	3	3	7	1	1	1	0	1½	1½	25	6	8	8	06	08
22	3	3	3	3	7	2	2	3	3	1¼	1¼	31½	7	4	11	11	00
24	4	4	4	4	4	4	3	4	3	2¾	3	39¾	8	0	15	18	00
26	4	4	4	4	4	4	4	4	3	5	4¼	44¼	10	8	23	12	00
28	3½	3½	3½	3½	4	4	4	4	3	4	4½	41½	12	0	24	18	00
30	2	2	2	2	3	3	4	4	3	5½	5¾	36¼	13	4	24	03	04
32	2	2	2	2	2	2	3	4	3	2¼	2½	20½	16	0	21	08	00
34	1	1	1	1	1	2	3	3	2	1¼	1¼	17½	17	4	15	03	04
36	1	1	1	1	1	1	1	1	2	0½	1¼	10½	18	8	10	00	08
38	1	1	1	1	1	1	1½	0	0	0	0	7½	20	0	7	10	00
40	0½	0½	0½	0½	0½	1	1	1	0	0	0	5½	21	4	5	17	04
42	0	0	0	0	0¾	0	1	0	0	0	0	1¾	24	0	2	02	10½
44	0	0	0	0	0½	0	0	0	0	0	0	½	29	4	0	14	08
46	0	0	0	0	1	0	0	0	0	0	0	1	30	8	1	10	08
50	0	0	0	0	0¼	0	0	0	0	0	0	¼	32	0	0	08	00
												1596½			388	16	10½

11 boxes at 3*s.* ropes 10 *s.* carriage 16 *s.* shipping 11 *s.* — 3 10 00

Carried over, — L. 392 06 10½

			l.	s.	d.
Brought over,	—		392	06	10½

T. P. 10 hhds tobacco, *viz.*

	cwt.	qr.	lb.			
1. N° 314 cont.	8	2	14			
2. —— 315	9	1	27	26 25 at 6 *d.*	L. 73	08 6
3. —— 316	7	3	12			
4. —— 317	8	2	14			
5. —— 318	9	1	20			
6. —— 319	7	2	18	34 00 at 7 *d.*	111	01 4
7. —— 320	8	1	04			
8. —— 321	9	2	06			
9. —— 322	10	3	04	28 34 at 7½ *d.*	100	15 0
10. —— 323	8	1	22			
					285	04 10

T. P. 10 hhds saffron cut tobacco,

	cwt	qr.	lb.		cwt.	qr.	lb.
N° 1. containing	7	2	10	Tare	0	2	05
2.	6	1	05	ditto	0	3	00
3.	8	0	07	ditto	0	2	23
4.	7	3	08	ditto	0	2	18
5.	6	1	12	ditto	0	3	06
6.	7	2	15	ditto	0	2	04
7.	8	0	00	ditto	0	3	05
8.	6	3	09	ditto	0	2	06
9.	7	1	16	ditto	0	3	10
10.	8	2	20	ditto	0	2	20
	74	2	18		7	0	13
Tare of	7	0	13				
	67	2	05	at 1 *s. per lb.* —			378 05 00

Charges of carriage, shipping, *&c.* — 10 06 00

Errours excepted,

John Trader.

1066	02	08½

SALES-BOOK.

GLASGOW, 15*th July*, 1769.

Sales of 60 *hhds. ſugar, received per the* Dunlop, Robert Ker *maſter. for account of* George Gordon, St. Kitts.

1769				*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
May	3	For *Caſh*, at 50 *s.* *per cwt.*	*nett cwt.*						
		N° 1. 2. 3. 4.	56 3	141	17	6			
		Ditto, ditto, 5. 6. 7. 8.	52 2	131	05	0			
	5	To *Rob. Macnair*, at 3 months, at 51 *s. per cwt.* 9. 10. 11. 12. 13. 14. 15. 16.	110 0	305	10	0			
	7	To *Caſper Claſon*, at 3 months, at 51 *s.* *per cwt.* 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28.	162 2	414	07	6			
	9	To *John Pagan*, at 1 month, at 50 *s.* *per cwt.* 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40.	160 3	401	17	6			
	11	For *Caſh*, at 50 *s.* *per cwt.* 41. 42. 43. 44. 45. 46. 47. 48 49. 50. 51. 52.	161 2	403	15	0			
	14	To *Ja. Macpherſon*, at 3 months, at 51 *s.* 6 *d. per cwt.* 53. 54. 55. 56. 57. 58. 59. 60.	108 2	279	07	9			
			812 2						
		Groſs proceeds,					207	6	3
		Charges.							
		Paid duties on the above ſugar, —		251	09	0½			
		Charges at landing, —		25	07	0			
		Cellar-rent, — —		5	04	0			
		Freight at two guineas *per* hhd —		126	00	0			
		Commiſſion at 2½ *per cent.* on ſales, —		51	18	0			
							459	18	0½
		Nett proceeds, errours, and bad debts, excepted, — —					1616	01	2½
		Carried to his account-current.							
		W. Williamſon.							

GLASGOW, 15*th July*, 1769.

Sales of 20 *puncheons rum*, per *the* Hanna, *Capt.* Dupont, *for account of* Robert Gordon *merchant in* Jamaica.

1769			Gall.	Per gal. s.	d.	£.	s.	d.	£.	s.	d.
June	28	N° 1. For *Cash*, —	105	10	0	52	10	00			
	30	2. Ditto, —	110	9	6	52	05	00			
		3. To *Gavin Douglas*, at 3 months, —	120	10	6	63	00	00			
July	1	4. To *Jo. Weir*, at 3 mon.	110	10	0	55	00	00			
		5. To *Philip Swan*, at 3 months, —	112	10	6	58	18	00			
		6. To *Ralph Newlands*, at 3 months, —	100	10	0	50	00	00			
	3	7. —	120	9	0	54	00	00			
		8. For *Cash*, —	118	9	6	56	01	00			
		9 —	106	10	0	53	00	00			
	4	10. — —	114	9	0	51	16	00			
		11. — —	110	10	0	55	00	00			
		12. — —	115	10	0	57	10	00			
		13. To *J. Farquhar*, 3 mon.	100	10	0	50	00	00			
	6	14.	110	11	0	60	10	00			
	7	15. — —	112	10	0	56	00	00			
		16. — —	115	10	0	57	10	00			
		17. — —	112	9	9	54	12	00			
	10	18. —	104	10	0	52	00	00			
		19. For *Cash*, —	108	10	0	54	00	00			
	15	20. —	110	10	0	55	00	00			
		Gross proceeds, —	2211						1095	12	00
		Charges on the above 20 puncheons.									
		At landing, —				6	17	00			
		Duty on 2211 gallons, —				536	07	10			
		Freight, at 3 guineas *per* puncheon,				63	00	00			
		Cellar-rent, —				3	10	00			
		Commission on the sales, $2\frac{1}{2}$ *per cent.*				27	07	07	637	02	05
		Nett proceeds passed to the credit of his account-current, errours and bad debts excepted.							1732	14	05

John Wild.

GLASGOW, 15th July, 1769.

Account of sales of eight boxes indigo, and four boxes spiceries, received per *the* Diligence, *Capt.* Howison, *via* Leith, *for account of* David Maxwell *merchant in* London.

1769		No	Gross.	Nett.	To whom sold, and when payable.	Rate.	*per* box.	Total.
						s. d.	*l. s. d.*	*l. s. d.*
May	18	1	70 1/2	56	To *John Dyer*, at 6 mon.	5 0	14 0 0	
	30	2	65	52	To *John Bryce*, at 3 mon.	4 9	11 17 6	
June	8	3	80	65	To *Robert Lang*, for cash,	4 9	15 8 9	
	16	8	84 1/4	69 3/4	To *Cha. Maxwell*, for dit.	5 0	17 8 9	
	18	4	07	54	To *Will Chrystie*, at 3 mo.	5 0	13 10 0	
	24	6	57 1/4	45 1/2	To *James Young*, for cash,	5 0	11 7 6	
July	10	5	75	64	To *J. Devenport*, at 3 mon.	5 0	16 0 0	
	14	7	64	51	To *Allan Freeport*, for cash,	4 6	11 9 6	
								111 02 00
June	10	1	12 *lb.* cinnamon, to *James Rattray*, for cash, — —			10 0	6 0 0	
—		2	4 ditto nutmegs, ditto, ditto,			12 0	2 8 0	
—		3	100 ditto pimento, ditto, ditto,			1 0	5 0 0	
—		4	10 ditto mace, ditto, ditto,			20 0	10 0 0	
								23 08 00
			Charges.					134 10 00
			Freight, agency at *Leith*, and carriage,				5 16 6	
			Porterage, and wareroom-rent, —				0 18 9	
			Commission at 2½ *per cent.* —				3 7 3	
								10 02 06
			Nett proceeds, —					124 07 06

Passed to the credit of his acc.-curt. errours and bad debts excepted.

Paul. White.

GLASGOW, 15th *July*, 1769.

Account of ſales of ten bales Ozenbrigs received per John Gray *carrier, for account of* John Angus *merchant in* Perth.

		No.	Yards in each piece.							Total.	a Rate.	To whom ſold.	Amount. l.	s.	d.
May	8	1	115	119	111	110	108	100		663	7¼	*William Craig,*	19	18	6
	12	2	99	112	114	113	107	106		651	7¼	*John Schaw,*	21	0	5¼
	17	3	117	116	118	114	114	112		691	7¼	*James Gray,*	21	1	10½
June	8	4	110	108	114	115	117	118		682	6⅞	*William Sharp,*	19	9	0
	9	5	120	106	105	111	112	114		668	7	*William Mayn,*	17	3	0
	10	6	111	110	112	116	115	110		674	7¼	*Geo. Maxwell,*	21	1	3
	—	7	117	110	114	108	119	111		679	7⅛	*William Traill,*	20	5	6
	—	8	111	113	110	107	108	110		659	7⅝	*Will. Fleming,*	20	18	9½
July	12	9	117	118	110	111	112	113		681	7¾	*John Gray,*	21	19	9¾
	—	10	115	117	112	110	116	113		683	7	*John Shand,*	19	18	3
			At 6 months,								—	—	202	16	5

Charges.

Carriage from *Perth,*	—	£. 2	15	0
Wareroom-rent,	— —	1	0	0
Commiſſion and ſtanding to the debts, 5 *per cent.*	— — —	10	2	9¾
			13	17	9¾
Nett proceeds,	— —		188	18	7½

To be carried to his account-current as the debts fall due.

Errours excepted.

Thomas Strangeways.

Sales on account of John Brown *of* Glaſgow, per *the* Molly, *Capt.* Gordon.

1769		To whom ſold.	Pumps. 100 pairs mens	Pumps. 100 pairs boys	Linen. 50 pieces	Linen. 1000 yards	Silk gauze. 50 pieces	Silk gauze. 500 yards	30 doz. gauze handkerchiefs.	Prices.	Currency.
Jan.	3	Caſh, —	0	0	50	1000	0	0	0	at 3 *s.* 6 *d.*	175 00 00
	10	Ditto, —	0	0	0	0	50	500	0	at 6 *s.* 8 *d.*	166 13 04
	12	*Edward Clerk,*	50	50	0	0	0	0	0	at 7 *s.* 6 *d.* 5 *s.* 6 *d.*	32 10 00
	20	*John Mackay,*	50	50	0	0	0	0	0	at ditto, ditto,	32 10 00
Feb.	1	Caſh, —	0	0	0	0	0	0	4	at 50 *s.*	10 00 00
	10	*John Lapſlay,*	0	0	0	0	0	0	5	at 45 *s.*	11 05 00
	12	*John Green,*	0	0	0	0	0	0	6	at 52 *s.* 6 *d.*	15 15 00
	15	*James Forreſter,*	0	0	0	0	0	0	2	at 50 *s.*	5 00 00
	18	Caſh, —	0	0	0	0	0	0	1	at 51 *s.*	2 11 00
Mar.	11	*Edward Clerk,*	0	0	0	0	0	0	2	at 52 *s.*	5 04 00
	12	Caſh, —	0	0	0	0	0	0	3	at 50 *s.*	7 10 00
	14	*John Gray,*	0	0	0	0	0	0	7	at 50 *s.*	17 10 00
			100	100	50	1000	50	500	30		481 08 04

Charges.

Jan.	8	Paid freight to Capt. *Gordon,* —	L.	10 12 0	
		Wharfage and negro-hire, — —		7 6 0	
		3 *per cent.* for ſtanding to debts, —		14 8 10	
		Commiſſion and ſtorage, 8 *per cent.* —		38 10 3	
					70 17 01
		Nett proceeds, — —			410 11 03

Carried to his account-current when received.

Errours excepted.

J. Horn and company.

Kingſton, March 15.
Per the *Edinburgh* Capt. *Bray.*

KINGSTON, Jamaica, 1769.

Account of sales of merchandise per *the* Sally, William Knox, *on the proper account ~~and risk of~~* ~~John Glen~~ *~~and company, merchants in~~* ~~Glasgow~~.

1769				l.	s.	d.	l.	s.	d.
		10 BOXES CANDLES, weight 670 *lb.*							
Feb.	8	For *Cash*,	4—260 *lb.* at 12*d.* box. 2*s.* 6*d.*	13	10	0			
	19	*Fraser* and *Hume*,	4—264 *lb* at 10 *d.* d° 2*s.* 6*d.*	11	10	0			
	21	*Hall* and *Cramon*,	2—146 *lb.* at 10 *d.* d° 2*s.* 6*d.*	6	6	8			
			10				31	06	8
		21 pieces SAIL-CLOTH.							
Mar.	4	*Gray* and *Jellop*,	2——at 70 *s.* each, —	7	0	0			
	11	*Bland* and *Jolly*,	1 —— ——	3	10	0			
	15	*Will. Gartshore*,	4——at 70 *s.* —	14	0	0			
	17	Ditto, —	4——at 60 *s* —	12	0	0			
	18	Cash, ——	5——at 70 *s.* —	17	10	0			
	20	Ditto, ——	5——at 55 *s.* —	13	15	0			
			21				67	15	0
Feb.	9	*J. Campbell*, 1 still and worm, 75 *per C.* advance,		—		—	130	18	6
		14 PAIRS BOOTS.							
Mar.	11	*James Peters*,	2——at 47 *s.* 6 *d.* each,	4	15	0			
	14	*William Marlove*,	12——at 40 *s.* —	24	0	0			
			14				28	15	0
		72 SADLES.							
Feb.	7	*Will. Greensleeves*,	6——at 37 *s.* 6 *d.* each,	11	5	0			
	9	*Francis Garden*,	19——at 40 *s.* —	38	0	0			
Mar.	11	*Peter Thom*,	47——at 45 *s.* —	105	15	0			
			72				155	00	0
		60 BARRELS HERRINGS.							
Feb.	7	*John Syme*,	20——at 40 *s.* each, —	40	0	0			
	9	Cash, —	40——at *vendue*, —	70	10	0			
			60				110	10	0
							524	05	2
		Charges.							
Jan.	29	Freight, —— ——		18	10	0			
		Wharfage and negro-hire, ——		9	7	0			
		Commission and storage at 8 *per cent.*		41	18	9¾			
							69	15	9¾
		Nett proceeds,					454	09	4¼

To be carried to *John Glen* and company's account-current when received.

Errours excepted.

J. Horn and company

Kingston, 24th March, 1769.

LETTER-BOOK.

Mr. David Maxwell,
London, *Glaſgow, July 15, 1769.*

SIR,

YOurs of the 9th duly came to hand.——I now incloſe you an account of ſales of your eight boxes indigo, and four boxes ſpiceries, nett proceeds 124 *l.* 7 *s.* 6 *d.* at your credit, and when in caſh, you ſhall be remitted in the manner you adviſe. ——I hope the ſales will give you ſatisfaction, at leaſt I have done the beſt I could.——I am reſpectfully,

SIR,

Your moſt obedient humble ſervant,

JOHN TRADER.

Mr. Bernard Jones,
London, *Glaſgow, July 10, 1769.*

SIR,

I Wrote you of the 8th, ſince which have yours of the 5th. — I have of this poſt valued on you, *viz.*

To *David Kelly*, at 10 days date, for	——	L. 250
To *Simon Syne*, at 20 days date, for	——	200
At your credit, —— —— ——		450
And I remit you *Gray* on *Forreſter*, 9th inſtant, at 60 days date, for —— —— ——		L. 200
And——*Thomſon* on *Wheeler*, dº, at 70 days date, for		300
At your debit, —— —— ——		500

I am reſpectfully,

SIR,

Your moſt humble ſervant,

JOHN TRADER.

Mr.

Mr. *John Daniel* bought of *John Trader*,

5 puncheons rum, N° 1.——110 gallons,	at 10*s.*	L. 55	0	0
2.——115 ditto,	at 9*s.* 6*d.*	54	12	6
3.——118 ditto,	at 10*s.* 6*d.*	61	19	0
4.——120 ditto,	at 10*s.*	60	0	0
5.——130 ditto,	at 10*s.*	65	0	0
		L. 296	11	6

Mr. John Farquhar,
Edinburgh,

Glasgow, July 15, 1764.

SIR,

AGreeable to yours of the 8th paſt, I have ſent you, as above five puncheons old *Jamaica* rum, amount 296*l.* 11*s.* 6*d.* by *James Maxwell*, who I hope will deliver it ſafe.——It ſtands at your debit payable in ſix months, as you order.——I ſhall expect your thanks for the juſtice I have done you in executing this commiſſion; and when you have occaſion, your further commands will be very obliging.

SIR,

Your moſt humble ſervant,

JOHN TRADER.

BILL-

BILL-BOOK.

LEFT-HAND PAGE.

1769		By whom drawn	To whom drawn.	When presented.		When payable.		Contents.			Whose account.	Fate.
July	1	John Syme,	John Gray,	N° 7	July 6	Aug.	12	256	16	06	John Trader,	A.
	3	William Spence,	Thomas Hill,	8	8	Oct.	11	200	0	0	John Young,	P.
	5	Charles Gray,	James Spence,	9	10	Aug.	16	300	0	0	John Trader,	A.
	8	John Gun,	William Philp,	10	13		29	500	0	0	John Trader,	A.
		John Trader,	Alex. Morson,	11	13		30	500	0	0	John Trader,	A.
	11	Alex. Jaffray,	John Spence,	12	16	Sept.	11	200	0	0	Alex. Spence,	A.
	13	John Fleming,	David Doig,	13	17	Sept.	15	300	0	0	Edward Clarke,	P.—A.S.P.
	14	Alex. Trotter,	John Maxwell,	14	18	Oct.	11	100	0	0	John Trader	A.

RIGHT-HAND PAGE.

1769		By whom drawn.	On whom drawn.	When presented.		When payable.		Contents.			Whose account.	Fate.
July	6	James Young,	Alex. Parkhill,	N°20	July 11	Sept.	12	300	0	0	John Trader.	A.
	8	William Couper,	John Spence,	21	13	Sept.	29	200	0	0	Alex. Spence,	A.
	10	John Wimpy,	Charles Hyde,	22	15	Sept.	27	200	0	0	John Young,	P.
	13	William Gray,	Edward Howit,	23	18	Oct.	20	200	0	0	John Trader,	A.
	14	William Sprig,	Joseph Wimpy,	24	19	Nov.	1	300	0	0	John Trader,	A.
	19	James Beg,	Simon Fraser,	25	23	Nov.	11	500	0	0	John Trader,	A.
	20	Alex. Couper,	John Smith,	26	25	Nov.	17	300	0	0	Edward Clarke,	A.

BOOK of COMMISSIONS.

June	8	To ſend *John Farquhar, Edinburgh*, 5 puncheons rum. — —	Sent *per Maxwell.*
	9	To purchaſe 5 hhds. *Virginia* tobacco for *Alexander Gray, Stirling.* —	Sent *per Gilchriſt.*
	11	To remit *David Maxwell, London*, for account of *John Niſbet, Paiſley.* —	Had no remittance.
	13	Received orders to ſend the remainder of *Robert Gordon*'s ſugar to *Hamburg.*	Done.
	14	Received orders and caſh, to remit 200 *l.* to *Adam Wood* for *Dav. Hutcheſon.*	Done.
	17	Ordered to purchaſe, and diſpatch *per* the *Molly*, 1500 ſpindles of five-hank yarn, for *James Forbes, Dublin.* —	Done.
	18	Ordered to ſend 50 *lb.* of ſilk to *William Niſbet, Paiſley.* — —	Not to be got.
	19	To ſend *William Chriſtie*'s packet *per* the *Juniper*, to *Quebec.* — —	Done.
	21	To purchaſe white goods for *David Maxwell, London.* — —	Half-completed, ſent to *Leith.*
	22	To take my order of ſnuff from *Kippen.*	Done.
	24	To purchaſe a fine violin for *Arigoni.*	Done.

BOOK of NUMBERS; or LEGER of WARES.

N°	SPECIES of GOODS.	Wt. or Measure.	Date of Sales.		DEBTORS.
1	One bale of white pepper, *lbs.*	400	*June*	10	*William Gray.*
2	One piece of crimſon damaſk, *yds.*	63	*June*	17	Caſh
3	One bale *Iriſh* linen, *yds.*	1000			
4	One box of cochineal, *lbs.*	90	*July*	7	*John Dyer.*
5	One bale of *Ozenbrigs*, *yds.*	1000	*July*	8	*William Gray.*
6	One bale printing demy, *reams*	50	*July*	9	*Alex. Donaldſon.*
7	One bale check handkerchiefs,	1000			
8	One piece tabby ſilk, *yds.*	34	*July*	12	*John Eaſton.*
9	One box jewelry,				
10	One cheſt china,		*July*	13	*Will. Walkinſhaw.*
11	One box inele, *groſs*	1000			
12	One cheſt of hats,	100	*July*	15	*James Paul.*
13	One bale of Hollands, *yds*	900	*July*	17	*James Snodgraſs.*
14	One bale poplins,	800			
15	One piece ſcarlet-cloth, *yds.*	30	*July*	18	*James Spence.*
16	One box ſilk, *lbs.*	250	*July*	20	*William Niſbet.*

Mr. Charles Gray, Glaſgow, in account, *Dr.*

1768				l.	s.	d.
Nov.	27	To bill to *John Gray*, 18th *ult.*	40 days date,	150	00	00
		To ditto to *John Spence*, ditto,	40	150	00	00
Dec.	26	To ditto to *Jo Maxwell*, 16th paſt,	40	187	00	00
		To ditto to *ditto*, ditto,	40	113	00	00
Dec	28	To ditto to *Geo. Stapleton*, ditto,	42	173	00	00
1769	2	To ditto to *James Green*, 23d *Nov.*	40	150	00	00
Jan.	4	To ditto *ditto*, *ditto*,	42	150	00	00
		To ditto to *Arch. Smith*, 25th *ditto*,	40	31	00	00
		To ditto to *ditto*, *ditto*,	40	26	00	00
	11	To ditto to *ditto*, 2d *Dec.*	40	196	00	00
	12	To ditto to *ditto*, 3d *ditto*,	40	160	00	00
	14	To ditto to *John Spence*, *ditto*,	42	150	00	00
	18	To ditto to *John Spears*, 9th *ditto*,	40	200	00	00
	22	To ditto to *James Stevens*, 3d *ditto*,	50	150	00	00
		To ditto *ditto*, *ditto*,	50	140	00	00
	28	To ditto *ditto*, 29th *ditto*,	30	135	16	00
Feb.	11	To ditto to *Thomas Young*, 23d *ditto*,	50	192	00	00
Mar.	24	To ditto to *Hammond* and *Birket*, *dit.*	95	200	00	00
		To Intereſt, — — —		16	09	08
		To poſtages, — — —			09	08
		To Commiſſion, L. 2473, 16 *s.* at $\frac{1}{2}$ *per cent.* —		12	07	06
		London, April 5, 1769. ——		2503	02	10

Errours excepted,

John Trader.

with John Trader, London, *Cr.*

1769					l.	s.	d.
Jan.	4	By *Kelly* on *Granvill*, 2d *Nov.*	60	days date,	93	0	0
	25	By *ditto*, *ditto*, 23d *ditto*,	60		150	0	0
	28	By *Young* on *Parkhill*, 27th *Oct.*	90		65	0	0
	29	By *ditto* on *ditto*, 28th *ditto*,	90		140	0	0
Feb.	2	By *ditto* on *ditto*, 1*ſt Nov.*	90		83	0	0
	6	By *Fairholms* on *ditto*, 5th *Dec.*	60		150	0	0
	9	By *Turner* on *Grant*, 8th *ditto*,	60		100	0	0
	24	By *Watſon* on *Maclean*, 8th *ditto*,	75		200	0	0
		By *Gray* on *Forreſt*, 23d *ditto*,	90		215	0	0
Mar	1	By *Selby* on *Thom*, 9th Dec.	80		122	0	0
	2	By *ditto* *ditto*, 30th *Nov.*	90		30	0	0
		By *ditto* *ditto*, *ditto*,	90		32	0	0
		By *Johnſton* on *Sidney*, *ditto*,	50		47	0	0
	3	By *ditto* *ditto*, 1*ſt Dec.*	90		35	0	0
		By *ditto* *ditto*, *ditto*,	90		46	0	0
	8	By *Glen* on *Thomſon*, 6th *ditto*,	90		31	0	0
		By *Slap* on *Sternhope*, *ditto*,	90		45	0	0
	11	By *ditto* *ditto*, 9th *ditto*,	90		16	0	0
		By *Selby* on *Shuttlecock*, 9th *ditto*,	80		115	0	0
		By *Buſby* on *Thruſh*, 13th *ditto*,	90		500	0	0
	16	By *King* on *Man*, 19th *ditto*,	90		40	0	0
	21	By *ditto* on *ditto*, *ditto*,	95		54	10	0
	26	By *Bell* on *Tony*, 5th *Jan.*	80		44	0	0
	28	By *Boyd* on *Belveder*, *ditto*,	85		80	0	0
Apr.	2	By *ditto* *ditto*, 2d *Dec.*	120		43	0	0
		By balance due to the accountant,		—	26	12	10
					2503	02	10

January.

	Debts receivable.	
7	From *James Flinch*,	200
8	From *William Selfish*,	300
	From *Peter Paywell*,	500
11	From *John Abel*,	700
13	From *Abraham Gentle*,	150
14	From *Cain Selby*,	190
20	From *John Jobber*,	190
22	From *Paul Peachum*,	180
25	From *Gideon Schaw*,	500
	From *William Winchester*,	150
27	From *John Gerard*,	700
28	From *Sampson Gideon*,	170
29	From *George Selby*,	380
	From *John King*,	170
	From *Peter Gray*,	190
	From *Thomas Tiddle*,	180
30	From the *Tannery*,	700
31	From the *Incle-factory*	180
		5730

January.

	Debts payable.	
1	To *Samuel Dalley*,	300
7	To *John Crichton*,	200
8	To remit to *London*,	500
9	To remit to *Edinburgh*,	500
13	To *John Graffum*,	100
	To *Andrew Cravewell*,	200
15	To *Paul Periwinkle*,	300
17	To *Samuel Greenhow*,	100
19	To *Peter Spark*,	500
	To *Glen* and *Peters*,	160
24	To *Jonathan Wild*,	100
	To *Simon Gray*,	150
27	To *Earneft Dickfon*,	100
30	To *Ebenezer Elliot*,	120
31	To *Philip Muir*,	120
		3850

THE UNIVERSAL ACCOUNTANT.

PART III.

Of BILLS of EXCHANGE, and PROMISSORY NOTES;

With the Laws and Cuſtoms concerning their Force and Manner of Negotiation, in the moſt remarkable Countries in *Europe*.

INTRODUCTION.

Of Bills of Exchange, and a ſummary of the Rules to be obſerved in negotiating them.

A Bill of exchange is, A ſhort order for money to be received in one place or country, for the value paid in another; in which there are generally four perſons concerned; two at the place where it is drawn, and two at the place of payment; *viz.* the *drawer*, or he who gives the order to make payment; the *indorſer*, or he to whoſe order the bill is made payable, and remits it to his correſpondent, with an indorſation or transference of property; the *porteur* or remittee, to whom the bill is remitted for acceptance and payment; and the *accepter*, upon whom the order is made, and by his acceptance binds himſelf to the payment of the debt, or obſervance of the order.

Sometimes it happens, that there are only three perſons concerned, one and the ſame perſon being indorſer and poſſeſſor; for inſtance, one going from *Glaſgow* to *London*, and not chuſing to run the riſk, or have the burden of a ſum of money to anſwer his purpoſes there, purchaſes a bill of exchange with his money, which he carries with him for acceptance and payment.

Sometimes it likewiſe happens, that there are only two concerned in a bill, the *drawer* and *accepter*, the property of which is likewiſe transferrable by indorſation.

In foreign bills, to promote diſpatch, and to ſecure againſt miſcarriages,

carriages, and other accidents, a ſet of exchange is generally taken, *i. e.* three or four bills of the ſame tenour and date, each excepting againſt the others, which are remitted by different poſts, ſhips, or other channels of conveyance; and when one of them is paid, the others are of no force.

1. *Of the drawer.*

Whoever orders his correſpondent to pay money for his account, muſt either be ſuppoſed to have effects in that correſpondent's hands, or credit with him; and it is extremely neceſſary, that the drawer ſtand well with his correſpondent, otherwiſe he cannot expect that he will come under acceptance for him, and the refuſal is attended with loſs and diſcredit to the drawer, beſides the difficulties it may bring upon the remitter and remittee. When the order given is obtemperated by acceptance, the drawer is then out of the queſtion, unleſs the accepter fail; in which caſe, the accepter being diſcuſſed, the bill muſt recoil upon the drawer. It is cuſtomary among merchants, in caſe of accidents, to have more correſpondents in the ſame place than one, to whom, if neceſſary, application may be made for acceptance *ſupra* proteſt. This no doubt is the beſt precaution for ſecuring credit; for a correſpondent may, upon ſome occaſions, have private reaſons for refuſing acceptance, which may not concern the drawer; and as credit is the firſt thing to be attended to, nobody would chuſe to riſk it on one bottom.

2. *Of the indorſer.*

The indorſer is the perſon in whoſe favour, or to whom the bill is drawn, and by putting his name on the back thereof, not only transfers the property to another, but by that means becomes himſelf accountable for the payment thereof. The ſame transference and obligation may be tranſmitted and continued through a number of hands; and in caſe the bill in the event ſhould prove bad, it generally retreats in the ſame way it advanced, at leaſt in the way of courteſy; the holder or laſt indorſee demands principal and coſts of the one who preceded him, from whom it is preſumable he had the bill, and ſo on to another, till it reaches the drawer, who is finally accountable. In caſe of diffidence, however, the holder may ſue all the preceding indorſers and drawer together.

3. *Of the remitter.*

As bills are a transferrable property, it will be proper that the remitter not only indorſe the bills he remits to his correſpondent, but likewiſe fill up that indorſation, by transferring his property in ſuch bills to his correſpondent, in words to this purpoſe.——*Pay to Mr. A. B. or order, value in account.* Although the remitter ſhould from political

political reaſons omit to indorſe himſelf, and only for his own ſecurity fill up the laſt indorſation, by a transference to his correſpondent; yet that precaution will not clear him from making good the contents to his correſpondent, if he is ſo much in debt, as nothing can come to his credit effectually, but actual money, provided the bill is duly negotiated, though it may coſt a ſuit before the balance is aſcertained.

4. *Of the remittee.*

Every bill of exchange ſhould, immediately upon its coming to hand, be tendered for acceptance, that is, carried to the perſon upon whom it is drawn, for him to write his name at the bottom, which, to a bill after date, is deemed ſufficient acceptance; but, to one after ſight, the accepter muſt likewiſe mention the date of acceptance, in order to aſcertain the time of its being payable, as the days after ſight commence from that date.

If a bill of exchange is refuſed acceptance, or payment, it is immediately put into the hands of a notary public, who carries it to the perſon on whom it is drawn, and upon its not being then accepted or paid, will proteſt it; no excuſe being deemed ſufficient for delay. The poſſeſſor therefore of a note or bill, ſhould on no occaſion neglect this neceſſary ſecurity to himſelf, provided either the acceptance or payment is refuſed or evaded; for by it, according to the law of merchants, he holds the drawer and indorſers, not only for the value of the bill, but alſo for intereſt and damages; whereas, by omitting it, he hath no claim on either of them. In ſuch places where no public notary reſides, any ſubſtantial perſon of the place, in the preſence of two credible witneſſes, may act as ſuch.

An inland bill, or promiſſory note, under the value of L. 20, needs not be proteſted, in caſe of non-acceptance or non-payment, as it may be recovered without; but a foreign bill drawn for what ſum ſoever, provided it is refuſed, muſt be proteſted, or the poſſeſſor will have no recourſe.

If the perſon upon whom a bill of exchange is drawn cannot be found, the bill muſt then be carried to a notary-public, who, upon being convinced thereof, will proteſt it.

If the accepter of a bill ſhould fail before it becomes due, it is proper to proteſt againſt him for better ſecurity; and if it ſhould ſo happen that both drawer and accepter ſhould fail, the perſon poſſeſſed of the bill may claim a dividend of both their eſtates, or recover the contents, *&c.* off the indorſers, if any.——An inland bill may be indulged before proteſting, but a foreign bill only one poſt. It is likewiſe proper to obſerve, that no bill of exchange can be proteſted againſt, unleſs the value be mentioned therein to be received.

If a foreign bill of exchange be proteſted for non-acceptance, it muſt be kept till due, and the proteſt only ſent to the drawer, which will oblige him to find ſecurity for the payment; but if for non-pay-

ment, both the bill and protest must be returned, in order to recover its contents with costs, &c.

If an inland bill be accepted, and special action brought against the accepter, the bill must be produced upon trial.

If, by any accident, a bill should not come to hand till after it is due, which may frequently happen to foreign bills, by reason of contrary winds, it must be immediately tendered for payment, and in case of refusal protest it, which will oblige the drawer to make good all damages; the same as if it had been received and presented in due time, and protested the day it became due: but, should the possessor, through neglect, keep it till after the time of payment, he can, in that case, have no demand upon the drawer or any other, provided the person upon whom it is drawn, should fail after it becomes due, and it can be made appear, that he had effects of the drawer's in his hands, to the value of the bill.——If a bill or note becomes due on a *Sunday* or holiday, it must be demanded the day before, and, upon refusal of payment, protested.

If a bill that is left for acceptance, should be lost or mislaid, the person upon whom it is drawn, will, notwithstanding, be obliged to pay it, upon being properly indemnified, provided he intended to accept it.

No person can legally draw a bill for another in his absence, unless properly authorised by a letter of attorney or otherwise; notwithstanding which, it is commonly practised by clerks, &c.; and if it can be proved, that a merchant hath frequently paid bills of their acceptance, they will be recoverable by law.

When a bill is accepted for honour of the drawer, or any of the indorsers, it must be done under protest, which will entitle the accepter to commission-money, costs, &c together with interest for the same, from the time it becomes due; when another protest must be made by him for non-payment, with a declaration that the bill was paid for honour of the drawer or indorser, as it happens.

If a person abroad draws a bill of exchange upon any merchant in *London*, not having effects in his hands, the drawer thereof will be liable, by the law of our plantations, from 10 to 20 *per cent.* re-exchange, besides costs, provided the bill is regularly negotiated.

All bills of exchange not expressly drawn payable in current money, are payable in bank, betwixt which there is a difference in most places in *Europe*, *Britain* only excepted, bank-money being considerably higher.

Forms of Bills of Exchange.

N° 1. *Glasgow*, 15*th July* 1769. *pro L.* 150 *Sterl.*

At sight of this my only bill of exchange, pay to Mr *John Gray* or order, One hundred and fifty pounds *Sterling*, for value received.

John Trader.

To Mr. Bernard Jones,
London.

No 2.

N° 2. *L.* 150 *Sterling.* *Glaſgow, 15th July* 1769.

Ten days after date, pay to the order of Mr. *Simeon Trotter*, One hundred and fifty pounds *Sterling*, value received.

To Mr. Bernard Jones, London. } Accepts *B. J.* *John Trader.*

N° 3. *Glaſgow, 14th July* 1769. *pro L.* 100.

Forty days after ſight, pay to Mr. *John Finch*, or his order One hundred pounds *Sterling*, value received, and place the ſame to account, *per* advice from

To Mr. Bernard Jones, London. } 20th *July* 1769. accepts *B. J.* *John Trader.*

N° 4. *Glaſgow, 15th July* 1769. *pro f.* 4000 *current money.*

At ſingle uſance, pay this my firſt of exchange, (my ſecond not paid), to Mr. *James Green*, or order, Four thouſand guilders, current-money, value received, and place the ſame to account, as *per* advice from

John Trader.

To Meſſ. Drummond and Campbell merchants, Amſterdam. } Accept *D.* and *C.*

N° 5. *Glaſgow, 15th July* 1769. *pro f.* 4000 *current money.*

At ſingle uſance, pay this my ſecond of exchange, (my firſt not paid), to Mr. *James Green*, or order, Four thouſand guilders, current money, value received, and place the ſame to account, as *per* advice from

To Meſſ. Drummond and Campbell merchants, Amſterdam. } *John Trader.*

N° 6. *L.* 100 *Glaſgow, 15th July* 1769.

Six weeks after date, pay to my order in *London*, One hundred pounds *Sterling*, value received of *John Paxton.*

To Mr. Bernard Jones, London. } *John Trader.*

Forms of acceptances.

N° 1. *Glaſgow, 15th July* 1769. *pro L.* 100

Ten days after date, pay to me or my order, at my warehouſe here, One hundred pounds *Sterling*, for value delivered in goods.

To Mr. Peter Punctual, merchant in Paiſley. } Accepts *P. P.* *John Trader.*

No 2. *Glaſgow*, 15*th July* 1769. *pro L.* 100.

Againſt the term of *Martinmas* next, pay to me, or my order, at my houſe here, One hundred pounds *Sterling*, value of

To Mr. Lauchlan Longdate, merchant in Gorballs. } Accepts *L. L.* *John Trader.*

Forms of promiſſory notes.

N° 1.

I promiſe to pay Mr. *Cain Watchword*, or his order, on demand, One hundred pounds *Sterling*, value received.

pro L. 100. *Glaſgow*, 15*th July* 1769. *John Trader.*

No 2.

I promiſe to pay to Mr. *Simon Sharp*, One hundred and twenty pounds, ten days after date hereof, or to his order, at my houſe here, for value received.

John Trader.

pro L. 120. *Glaſgow*, 15*th July* 1769.

Form of indorſation.

John Selby,
James Spike,
William Wimpy,
Pay to Mr. *Bernard Jones* or order, value in account,
John Trader.

O R,

Pay to Mr. *Bernard Jones*, or order, value received of
John Trader.

Bernard Jones.

Of

Of days of grace.

It is cuſtomary among merchants, to allow a certain number of days to the accepter after a bill becomes due, before payment is demanded, which are called *days of grace*, and are more or leſs, according to the cuſtoms of the different places drawn upon, *viz.*

	Days.
Great Baitain and *Ireland*,	3
Amſterdam, *Rotterdam*, *Middleburgh*, *Cologne*, *Breſlaw*, *Nuremberg*, *Venice*, and *Portugal*,	6
France, *Dantzick*, and *Konigsberg*,	10
Spain,	14
Geneva,	30
Naples,	8
Rome,	15
Francfort,	4
Leipſic, *Naumberg*, and *Augsburg*,	5
Hamburg, and *Sweden*,	12

In the other parts of *Italy* not mentioned, the poſſeſſor of a bill hath the days of grace arbitrary to himſelf, there being no fixed time which the accepter can claim. *Sundays* and holidays are every where included in the days of grace.

Of uſance.

Uſance is a cuſtomary time allowed for the payment of foreign bills, and is more or leſs as cuſtom hath eſtabliſhed it in different places.

The uſance of *London* to and from	*France*, *Antwerp*, *Hamburg*, *Brabant*, *Amſterdam*, *Zealand*, *Rotterdam*, *Flanders*, *Middleburg*,	1 kalendar month.
	Spain, *Portugal*, —	2 kalender months.
Uſance to the different parts of *Italy*, —		3 kalendar months.
The uſance of *Amſterdam* upon	*Italy*, *Portugal*, *Spain*, —	2 months.
	France, *Flanders*, *Brabant*, and all places in *Holland* and *Zealand*,	1 month.
	Francfort, *Nuremberg*, *Venice*, *Hamburg*, and *Breſlaw*, ——	14 days ſight.

Double uſance to or from any of the above places, is double the time of the cuſtomary allowance of an uſance, and half-uſance in proportion.

ART.

ART. I. CHAP. I.

The laws and cuſtoms of England with regard to bills of exchange.

SECT 1. *What ſhall be deemed a bill of exchange within the cuſtom of merchants.*

AS the cuſtom of merchants hath eſtabliſhed theſe bills for the benefit of commerce, it hath likewiſe preſcribed their form; by which it is required that they ſhould be in writing, and drawn by the party, or thoſe having legal authority from him; which conſtitutes a ſpecies of contract to pay the ſame without any expreſs promiſe. The ſame ſtrictneſs and formality however is not required in bills current between merchants, as in deeds, wills, &c. although, at the ſame time, it may happen that a writing may have the form of a bill of exchange, and yet want the force.——For inſtance, if *A* draws a bill in this form,——*Sir, Pay to B One thouſand pound out of the money belonging to the Yorkſhire company, being part of the conſideration-money for the purchaſe of the wood of Blackheath*, &c; this bill would by no means entitle *B* to an action againſt the drawer in the cuſtom of merchants; for it is only a direction or appointment to pay the money out of a particular fund, and doth not anſwer the neceſſity of trade, and neither negotiable nor indorſable; and charging the drawer with ſuch a note, would be liable to this further inconvenience, that every one who gives his ſteward an order to receive money, or pay it away, might be ſued for non-payment. In like manner, a bill drawn by his officer upon his agent, requiring him to pay ſo much out of his growing ſubſiſtence, would not make him, the drawee, liable though he accepted ſuch a bill, becauſe in this caſe trade and credit are out of the queſtion, but is to be paid out of the growing ſubſiſtence of the drawer; ſo that if the party die, or the fund be taken away, the payment muſt of conſequence ceaſe. *L. Raym.* 1361. 1 *Geo.* 1. *Jocelyn verſus Laſere.*

In almoſt every caſe it hath been found, that nothing can give the force of a bill of exchange but a power of transference, and an acknowledgment of the value being received at drawing the bill. 2 *Salk.* 130. *Trin* 2. *Ann. B. R. Butler verſus Grips.*

SECT. 2. *Of the acceptance;—what ſhall be deemed good,—and what binding. The acceptance of a bill of exchange is made by ſubſcribing, ſigning, and ſubjecting the perſon drawn on for its contents.*

A Very ſmall matter will amount to acceptance, and any words will be ſufficient for that purpoſe, which ſhew the party's aſſent or agreement to pay the bill; ſuch as,

1. If

1. If upon the tender thereof he ſubſcribes,—*Accepts—Accepted by me—I accept—I will pay the bill when due*, it amounts to an acceptance.

2. If the party deſires the bill to be left, and it will be accepted to-morrow, this will likewiſe amount to an acceptance; but if he deſires it to be left till he examines his books, it will not bind. *Mol. b.* 2. *c.* 10. § 20.

3. A foreign bill was drawn upon the defendant, and being returned for want of acceptance, the defendant ſaid, that *if the bill came back again he would pay it*. This was ruled a good acceptance. *Car verſus Coleman.*

4. The defender was ſued as accepter of a bill of exchange, and upon the evidence it appeared to be a parole-acceptance only, which the chief juſtice ruled to be ſufficient. *Lumley verſus Palmer.*

5. A bill for ſatisfaction of a bill of exchange, drawn upon the defendant, and accepted by him. During the ſuit the original defendant died, and it was revived againſt his executors.——Queſtion,—Whether the plaintiff, by keeping the bill about ten days in his cuſtody, without coming to the drawer for the money, did not diſcharge the acceptance?—Decreed for the defendant to pay the note, with intereſt, and each party to bear their own coſts. *In chan. Powel and Mohere.*

6. A bill was drawn from *New England*, for refitting a ſhip, upon the defendant, who was freighter.——As he lived at *Whitehaven*, the plaintiff applied to a merchant in *London*, who was his correſpondent, who ſent the bill to the defendant for acceptance, who, in return, writes, that he would pay the bill in caſe the owners did not, to whom he would take the firſt opportunity of writing——The defendant urged againſt payment till he ſhould hear from the owners; but the jury decreed againſt him, with intereſt, 30 days after the date of his letter, the time the bill was drawn at. *Wilkiſon verſus Lutwidge.*

7. A bill was accepted conditional, if a certain conſignment was ſold, and the drawer in caſh therefrom.——At the time of payment pled, that as the ſale was contingent, the bill was not negotiable in the cuſtom of merchants.——The court held it good. *Smith verſus Abbot.*

8. It is held that an acceptance may be qualified, as thus;—*I accept this bill, half to be paid in money, half in bills, or half in goods*; and this is good in the cuſtom of merchants, as the holder may refuſe ſuch acceptance if he pleaſes, and may preſerve his recourſe. *Petit verſus Benſon.*

9. A bill once accepted cannot be revoked by the party that accepted it, though immediately after, and before the bill becomes due, he hath advice that the drawer is broke.

If a bill is not accepted to be paid at the exact time, it muſt be proteſted; but if accepted for a longer time, the party to whom a bill is made payable, muſt proteſt the ſame for want of acceptance, according to the tenor. Nor can he cancel his name notwithſtanding the

the proteſt; for, by his acceptance, he hath made himſelf Dr. and cannot give away the transfer made by his acceptance, though contrary to the tenor. An action was brought in a caſe of this kind;—queſtion, Whether departing from the tenor did not diſcharge the acceptance?—Not. *Molloy.*

SECT. III *Of the proteſt: the neceſſity and validity thereof: when to be made; and the notice to be given to the drawer of the drawee's refuſal.*

1. A Proteſt does not raiſe any debt, but only ſerves to give formal notice that the bill is not accepted, or accepted and not paid; and this by the common law, was and is ſtill neceſſary on every foreign bill before the drawer can be charged; but it was not required on any inland bill before the ſtatute 9th and 10th *William* III.; nor does the want of it ſince that ſtatute deſtroy the remedy which the party had before againſt the drawer for the principal. *Molloy, b.* 2. *ch.* 10. § 1.

2. He to whom a bill is payable muſt regularly reſort to the drawee, and deſire him to accept the bill before there can be a proteſt; but if he be dead, or cannot be found, theſe are good cauſes for proteſting the bill: alſo, if after acceptance the drawee dies, there is to be a demand on his executors or adminiſtrators, and failing payment, a proteſt; and in caſe the money becomes due before an executor or adminiſtrator can be appointed, this delay is ſufficient cauſe to proteſt the bill. 3 *New Ab. Law*, 612.

3. If he to whom the bill is to be paid dies, there can be no proteſt before a probate of his will, or adminiſtration granted; for none but his executors or adminiſtrators can give a legal acquittance for the money, and conſequently no other perſon can ſue for or demand the ſame; and though ſecurity be offered to indemnify the drawee againſt the executors, yet he is not obliged to accept thereof, being a matter left entirely to his conſideration, to judge and determine on the ſufficiency of ſuch ſecurity; and in this caſe it is ſaid, that if a public notary proteſt the bill, an action on the caſe lies againſt him. 3 *New Ab. Law*, 612.

4. If a bill be left with a merchant to accept, which is loſt or miſlaid, he to whom it is payable is to requeſt the merchant to give him a note for the payment, according to the time limited in the bill, otherwiſe there muſt be two proteſts, the one for non-acceptance, and the other for non-payment; and though ſuch note be given, yet if the merchant happens to fail, there muſt be a proteſt for non-payment, in order to ſue the drawer. 3 *New Ab. Law*, 613.

5. The proteſt is uſually made by ſome notary-public, and ſuch proteſt is, *prima facie*, good evidence that the bill was not accepted, or if accepted, that it was not paid, and ſufficient to put the proof on the other ſide. 3 *New Ab. Law*, 613.

6. A proteſt on a foreign bill is abſolutely neceſſary to entitle the party

party to recover againſt the drawer, not only intereſts and coſts, but likewiſe the principal ſum; and, for that purpoſe, the bill muſt be preſented in a reaſonable time: and in caſe of refuſal of acceptance, or in caſe the drawee cannot be found, it muſt be proteſted in a reaſonable time, and notice of ſuch proteſt, as alſo notice after acceptance and non-payment, given to the drawer in a reaſonable time: for though the drawer is bound to the party to whom the bill is payable, till payment be actually made, yet it is with this condition and proviſo, that proteſt be made in due time, and a lawful and ingenuous diligence uſed for obtaining payment of the money; and the reaſon is, that the drawer might have had opportunities or means of being reimburſed, which he loſt by means of this neglect. 3. *New Ab. Law*, 613.

7. As to inland bills, though a proteſt was not neceſſary at common law, in order to ſue the drawer, and is only neceſſary now, by ſtatute 9. and 10. *William* III to entitle the party to intereſt and coſts; yet convenient notice muſt be given by the party to whom the bill is payable, to the drawer, of the drawee's refuſal of payment; and if any damages accrue to the drawer for want of ſuch notice, it muſt be borne by the perſon to whom the bill is payable; but this muſt be left to a jury, who are to determine herein according to the cuſtom of Merchants. 3. *New Ab. Law*, 613. *Allan verſus Dockwra.*

8. If the accepter fails or abſconds before the day of payment, the perſon to whom it is payable may proteſt it for better ſecurity, and adviſe the drawer or remitter thereof; and when the time of payment comes, it ought to be proteſted for non-payment. But no proteſt for non-payment can be before the bill falls due, under the penalty of being non-ſuited. *L. Raym.* 742.

SECT. 4. *Of the indorſement of a bill of exchange, and who may indorſe it.*

1. BY indorſement is meant a transference of the property of the bill or note to the indorſee by the cuſtom of merchants, and is uſually made on the back of the bill, and muſt be in writing; but the law hath not appropriated any ſet form of words as neceſſary to this ceremony, and therefore his name ſimply is deemed ſufficient indorſation. 3 *New Ab. Law*, 609.

2. A bill of exchange was indorſed in this manner, *Pay the contents of this bill unto the order of J. S.* who brought his action as indorſee, averring he had made no order to any body to receive the money; and on demurrer it was objected, that *J. S.* could not maintain an action, becauſe the indorſement was not to him, but to his order: but the court held the action well brought againſt the indorſee; and that among tradeſmen this manner of indorſement is commonly uſed, although it is intended to be made payable to the perſon whoſe order is mentioned. 3. *New Ab. Law*, 609.

SECT. 5. *Who ſhall be liable in the payment of the money, and of demanding it from the drawer, and ſuing him, the indorſers, and accepter.*

1. EVery drawer of a bill is liable to the payment thereof, as is every accepter and indorſer. Alſo if there are ſeveral indorſers of the ſame bill, the laſt indorſer may bring his action againſt the firſt indorſer, or any of them; for the indorſement is as it were a new bill, or at leaſt a warranty, as ſome expreſs it, by the indorſer, that the bill ſhall be paid. 3 *New Ab. Law*, 607.

2. If a bill be drawn upon *A*, and he accepts it, and afterwards refuſes payment, upon which the bill is proteſted, the perſon to whom it is payable may bring ſeveral actions againſt the accepter, drawer, and indorſers, for payment, as the proteſt is no diſcharge of the accepter. 3 *New Ab. Law*, 607.

3. But though the accepter, drawer, and indorſers are all liable, yet the party can have but one ſatisfaction, and until ſuch ſatisfaction is actually had, he may ſue all or any of them. 3. *New Ab. Law* 607

4 By the cuſtom of merchants, if one merchant draw a bill upon another, which is proteſted, and a third hearing thereof accepts *ſupra proteſt* for honour of the drawer, he may be ſued in the ſame manner for payment as the original drawer, and hath the ſame recourſe upon the drawer and indorſers, unleſs he hath effects in his hands 3. *New Ab. Law*, 608.

5. A bill was drawn at ſix days ſight, preſented and accepted 8th *February*, which made it payable the 14th, and the days of grace brought it to the 17th, which was a *Saturday*, and the accepter ſtopped payment on the *Tueſday* following, before which the bill was not rendered. Upon this evidence it was left to the jury, who were of opinion, that the drawer was acquitted at the expiration of the days of grace. *Stran.* 829.

In an action upon an inland bill of exchange brought by the indorſee againſt the drawer, it appeared the bill was payable 14th *May*; that upon promiſe of payment, the indorſee gave licence from time to time till the 7th *June*, when the accepter failed; and there being no notice to the drawer, the chief juſtice held it to be the loſs of the indorſee. *Stran.* 792.

7. *A* drew a bill of exchange upon *B*, payable to *C* at *Paris*; *B* accepts; *C* indorſed it to *D*, *D* to *E*, *E* to *F*, and *F* to *G*, who demanded payment when due; and being refuſed, made a regular proteſt, brought an action againſt *D*, and recovered; afterwards *D* brought an action againſt *B*, and though *D* produced the bill and proteſt, yet becauſe he could not produce a receipt for the money, he was, according to the cuſtom of merchants, as ſeveral merchants affirmed on oath, non-ſuited. *L. Raym.* 742.

8. An action was brought on a bill of exchange againſt the indorſer, and it was ruled by *Holt*, C. J. upon evidence, *1ſt*, That there

is

is no neceſſity to prove the drawer's hand, becauſe though it be a forged bill, the indorſer is bound to pay it.

2*dly*, The plaintiff muſt prove that he demanded it of the drawer, or him upon whom it is drawn, and that he refuſed to pay it; or elſe that he ſought him, and could not find him; otherwiſe he could not reſort to the indorſee.

3*dly*, That this was done in convenient time; for if they ſtand and are reſponſible a convenient time after the aſſignment, and no demand made, the indorſee ſhall not charge the indorſer.——The time of foreign bills is three days, and no allowance to be made for *Sundays* and holidays.

4*thly*, It is a queſtion whether notice muſt be given or not, but it is fair to give notice.

5*thly*, That the demand muſt be proved ſubſequent to the indorſement; for if it was precedent, he could only act as a ſervant to the indorſer, and ſo the demand was inſufficient to charge the indorſer.

6*thly*, If a man indorſes his name blank upon the back of a bill, he puts it in the power of the indorſee to make what uſe of it he pleaſes, and he may uſe it as an acquittance to diſcharge the bill, or as an aſſignment to charge the indorſer.

7*thly*, In caſes of bills purchaſed at diſcount, this is the difference: If it be a bill payable to *A or the bearer*, it is an abſolute purchaſe; but if to *A, or order*, and it is indorſed blank, and filled up with an aſſignment, the indorſer muſt warrant it as much as if there had been no diſcount. 1. *Salk.* 127.

9. *R* drew a bill payable to *O*, or order; *O* indorſes it to *L*, and *L* brings an action for the money againſt *O*; and by *Holt* it was ſaid, *that he ought to prove that he had demanded, or endeavoured to demand, his money of* R *before he could ſue* O *on his indorſement*; *ſo if the bill was drawn on any other perſon, payable to* O, *or order, the demand to entitle* L *to his action ought to be after the indorſement.*

2*dly*, *O* indorſed this bill blank to *L*, and therefore it was urged, that this was a ſale of the bill, and the indorſement could not ſubject the indorſer to an action; but *per Holt* the indorſement was ruled to be good.

3*dly*, *Per Holt*, A blank indorſation entitles the indorſee to ſuperſcribe what he pleaſes.

4*thly*, If the indorſee omit any thing relative to the demand, in point of time or regularity, in caſe a failure enſue, he loſes recourſe on the indorſer.

5*thly*, *Per ditto*, If an action be brought againſt the indorſer, it is not neceſſary to prove the hand of the drawer; for though it be forged, the indorſer is liable. *L. Raym.* 443.

10. *Moor* a goldſmith ſubſcribed two notes payable to the defendant; the defendant on the 19th of *October* indorſes them, and gives them and eight others to one *Zouch*, to whom he was indebted. *Zouch*, 19th *October*, between the hours of eleven and twelve, brought theſe notes to the plaintiffs, being goldſmiths, and they accepted them,

and gave *Zouch* other bills, and ſome money; and afterwards, the ſame day, the plaintiffs received money upon other bills of the ſaid *Moor*, and might have had the money upon the bills in queſtion, had it been demanded; but in the night following *Moor* broke and run away; and whether the plaintiffs or indorſer ſhould loſe the contents, is the queſtion.——It was firſt debated, whether the acceptance of theſe bills in ſatisfaction for ſo much money, be a good diſcharge of the indorſer? And *Holt*, chief juſtice, held, that goldſmiths bills were governed by the ſame laws and cuſtoms as other bills of exchange, *viz.* that the indorſee will receive it of the accepter if he can; then, in caſe of diſappointment, of the firſt drawer, where being diſappointed likewiſe, he comes upon the indorſer; but then there muſt be no neglect in the negotiation, and the demand muſt be made in convenient time.——It was next day debated about what ſhall be thought convenient time? Chief juſtice *Holt* was of opinion, that the ſame time ought to be allowed to inland bills as to foreign, and left the determination to a jury, to give their verdict according to the cuſtom of merchants.——The jury found, that, all circumſtances conſidered, the plaintiff had not convenient time to receive his money; that having about ten bills more to call for that day, he could not, without neglecting matters as ſignificant, overtake them all, and therefore it was found for the plaintiff.

11. Caſe upon a foreign bill of exchange by the indorſee againſt the indorſer; in which it was objected, that they had not ſhown a demand upon the drawer, in whoſe default only it is that the indorſer warrants.——The opinion of the court was as follows: "The deſign of the law of merchants in diſtinguiſhing theſe from all other "contracts, by making them aſſignable, was for the convenience of "commerce, that they might paſs from hand to hand in the way of "trade, in the ſame manner as ſpecie. Now, to require a demand "upon the drawer, will be laying ſuch a clog upon theſe bills, as "will deter every body from taking them. The drawer lives abroad, "perhaps in the *Indies*, while the indorſee hath no correſpondent to "whom he can ſend the bill for a demand, or, if he could, yet the "delay would be ſo great, that nobody would meddle with them. "——Suppoſe it was in caſe of ſeveral indorſements, muſt the laſt "indorſee travel round the world before he can fix his action upon "the man from whom he received the bill? In common experience "every body knows, that the more indorſements a bill hath, the "greater credit it bears; whereas if theſe demands were all neceſ"ſary to be made, it muſt naturally diminiſh the value, by how "much the more difficult it renders the calling in the money." *Strang.* 441.

12. In an action by the ſecond indorſer of a bill of exchange againſt the firſt indorſer, it was held ſufficient to ſay the drawer had not paid it, without ſhewing a demand. *Strang.* 515.

13. An action was brought by the plaintiff againſt the defendant, as indorſer of an inland bill of exchange for L. 100 drawn at 40 days ſight,

ſight, by one *Carrick* upon *Dodd*, in favour of the defendant, who indorſed it to the plaintiff. *Dodd* accepted the bill, but did not pay it, upon which it was proteſted by the plaintiff, all which was proved to the jury; but it did not appear that the drawer had notice of the non-payment before this action was brought, or that any application was firſt made to him for payment. This, in the opinion of the court, although it was further proved, that he had conſtantly dunned the accepter for ſix weeks together, loſt the plaintiff's recourſe. *Mich. term* 1758.

14. If the indorſee of a bill accepts but twopence from the accepter, he can never reſort to the drawer. *L. Raym* 742.

15. A bill of exchange was drawn upon the plaintiff at *Leghorn*, which he accepted; but before the bill fell due, the drawer failed. By the law there, if the accepter hath not ſufficient effects of the drawer in his hands, in caſe of the drawer's failure the acceptance becomes void. Wherefore, to get clear of this acceptance, the plaintiff inſtituted a ſuit at *Leghorn*, and, by a ſentence of that court, his acceptance was vacated. Afterwards the plaintiff returned to *England*, and was ſued here at law upon this bill, and thereupon he exhibited his bill in the court of chancery for an injunction and relief. Lord Chan. *King* was clearly of opinion, that this cauſe was to be determined according to the local laws of the place where the bill was negotiated; and the plaintiff's acceptance of the bill having been vacated, and declared void by a competent juriſdiction, he thought that ſentence was concluſive, and bound the court of chancery here; and in this caſe a perpetual injunction was granted, to injoin the defendant from ſuing upon this bill. 22d *Nov.* 1720. 2. *Eq. Ab.* 524.

16. *A* drew a bill of exchange upon *B*, payable to *C*; then *B* accepts the bill; *C* indorſes it to *D*. Now, by this indorſement by *C*, *D* is diſcharged of any payment as to *C*; and if *D* indorſes it over to *E*, then *B* is diſcharged of any payment to *D*; but if *D* pays the money to *E*, then *D*, by this payment, becomes again intitled to receive the money of *B*; and at ſuch time no other, whether *E* or *C*, is entitled to bring an action againſt *B*, but *D* only; ſo if *C* pays the money to *D*, then *B* is diſcharged as to *D*; but *C* becomes really entitled, and *B* is again entitled as to him, but diſcharged againſt *D* and *E*. *Lutw.* 885. 888.

SECT. 6. *Of the evidence neceſſary to ſupport an action on a bill of exchange.*

1. *A* GIVES *B* a bill of exchange on *C*, in payment of a former debt; this will not be allowed as evidence, or *non aſſumpſit*, unleſs paid, though *B* kept it in his hands long after it was payable; for a bill ſhall never go in payment of a precedent debt, unleſs it be part of the contract that it ſhould be ſo. 1. *Salk.* 124. *coram Holt.*

2. An indorſer of a bill of exchange who hath paid it, muſt prove the payment in an action againſt the accepter. *L. Raym.* 742. 743.

3. The

3. The indorſee need not prove the drawer's hand; becauſe if it was a forged bill, the indorſee muſt pay it. 1. *Salk.* 127.

4. The indorſee need not prove any demand on the drawer.

5. The plaintiff, to ſhew a proteſt, produced an inſtrument, atteſted by a notary-public; and though it was inſiſted upon, that he ſhould prove this inſtrument, or at leaſt give ſome account how he came by it, *Holt* ruled it not to be neceſſary; for that, he ſaid, would deſtroy commerce and public tranſactions of this nature. 12. *Mod.* 345.

6. If a man hath a bill of exchange, he may authorize another to indorſe his name upon it by parole; and when that is done, it is as valid as if he had done it himſelf. 12. *Mod.* 564.

7. Action of a bill of exchange, being by an executor, and upon a debt ſaid to be due to the teſtator, he held it neceſſary to prove the acceptance was in the teſtator's time. *Coram Holt.* 12 *Mod.* 447.

8. The plaintiff had a bill of exchange drawn on the defendant, which he indorſed and delivered to *J. S.* who went to the defendant to get it accepted. *J. S* left it with him, and it was afterwards loſt; thereupon the plaintiff brought trover.—The court were all of opinion, that the bare indorſement, without any other words, purporting an aſſignment, does not make an alteration of the property; for it may ſtill be filled up, either with a receipt or aſſignment, and conſequently *J. S.* is a good witneſs. 1 *Salk.* 130.

9. Demand muſt be made on the accepter of a bill of exchange, or maker of a promiſſory note, before the indorſer can be ſued.

10. As to notice given by the indorſer to the accepter before he commenced his action, that he muſt provide the money, it was offered in evidence, that he gave him notice by ſending him a letter to do ſo. But the chief juſtice held that the bare ſending a letter to the poſt-office, would not be a ſufficient evidence of a demand, without ſome further proofs of his having received it; and beſides a perſonal demand is generally expected. *Bernard Rep. in B. R.* 199.

11. To prove an indorſement over a bill of exchange, it was offered, that the defendant had himſelf confeſſed, that he was come to town to haſten on the trial of an action that was brought againſt him upon an indorſement that he had made on a bill of exchange, and the counſel ſaid that the very cauſe was brought down by proviſo; ſo that it is ſtrong evidence, that it is for the ſame matter; and the Chief Juſtice at the ſittings at *Guildhall*, allowed this to be good evidence of the indorſement. *Barnard Rep. in B. R.* 199.

SECT. 7. *Of the damages recovered for non-payment.*

1. INtereſt on a bill of exchange commences from the time of the demand made, and therefore, if no demand was made till action, the defendant may plead tender and refuſal, and uncore priſt, that is, *that the money was offered at the time and place, and there was none to receive it, and that he is ſtill ready to pay the ſame*; and ſo diſcharge himſelf of intereſt; but if it be the defendant's fault, that the de-

mand could not be made, as if he were out of the kingdom, the want of demand ought not to prejudice the plaintiff. 6 *Mod.* 138.

2. Drawee accepts the bill, and ſome time after it is proteſted for non-payment, and thereupon the bill is indorſed to the drawer, who brought an action as indorſee. Intereſt was ruled to be paid from the time of the proteſt. 10. *Mod.* 36.

3. Since the ſtatute 3. and 4. *Anne*, it hath been adjudged, that an indorſee of an inland bill of exchange, may maintain an action againſt the accepter, on a parole-acceptance, as to the principal ſum, though not as to intereſt and coſts; for the act being made to give a further remedy for intereſt, damages, and coſts, againſt the drawer, cannot be ſuppoſed to take any advantage from the payee, which he had before; and therefore the true conſtruction of the act is, that to charge the drawer with intereſt and coſts, the drawee muſt refuſe to accept it in writing; nevertheleſs, if he accepts the bill by parole, he is liable to the principal ſum in the bill. So on the ſtatute 9. and 10 *W.* III. which gives damages and coſts in caſe of a proteſt, it hath been held, that that ſtatute doth not take away the party's remedy, againſt the drawer, if there was no proteſt, as to the principal ſum, but only as to the damages and coſts. 6 *Mod.* 80. 81.

SECT. 8. *Re-exchange.*

RE-exchange was undoubtedly at firſt claimed in name of damages upon bills returned with proteſt, and may ſtill be conſidered in that light, in thoſe places upon which bills cannot be readily paſſed; but, in its proper acceptation, it muſt be conſidered as the difference of the price of exchange where a bill was remitted, and the place where it was drawn, when the value of a drawn or remitted ſum is redrawn: for inſtance, I owe L. 100 at *London*, to be paid on a certain day, for which I remit my correſpondent a bill, due at or before that time. This bill, notwithſtanding, is refuſed acceptance, and to ſave my credit, my friend muſt either advance the money for me, or redraw. —— The laſt appears to be moſt convenient; but to make good L. 100, he muſt value on me for L. 104: 10, which he does, and returns me my remittance with the advice; I muſt in this caſe charge the drawer or indorſers as ſeems moſt to my purpoſe, not only with L. 100, as the principal, and the charges of proteſt, commiſſion, and poſtages, but likewiſe with L. 4: 10, as the re-exchange, to which in this caſe I am liable, and in all other caſes might have been liable. They who deal largely in bills of exchange, are extremely careful to have proper intelligence of the courſe of exchange, to and from all the different places with which they correſpond, every poſt-day;—and it is reckoned an omiſſion in a correſpondent, to neglect adviſing of this particular at the place of their reſidence, at the bottom of his letter.

CHAP.

CHAP. II.

Of the laws and uſages of Scotland in regard to bills of exchange.

AS the foundation of this depends upon the 20th act, parl. 3. *Charles* II. it will be neceſſary to cite the ſame, which is as follows. "Our Sovereign Lord conſidering how neceſſary it is for "the flouriſhing of trade, that bills or letters of exchange be duly "paid, and have ready execution, conform to the cuſtom of other "parts, doth therefore, with advice and conſent of his eſtates of par-"liament, ſtatute and ordain, that foreign bills of exchange, from or "to this realm, duly proteſted for not-acceptance or for not-payment, "the ſaid proteſt, having the bill of exchange prefixed, is regiſtrable "within ſix months after the date of the ſaid bill, in caſe of not-ac-"ceptance, or after the falling due thereof, in caſe of not-payment, "in the books of council and ſeſſion, or other competent judicatures, "at the inſtance of the perſon to whom the ſame is made payable, or "his order, either againſt the drawer or indorſer, in caſe of a proteſt "for not-acceptance, or againſt the accepter, in caſe of a proteſt for "not-payment, to the effect it may have the authority of the judges "thereof interponed thereto, that letters of horning upon a ſimple "charge of ſix days, and other executorials neceſſary, may paſs there-"upon, for the whole ſums contained in the bill, as well exchange "as principal, in form as effeirs; ſicklike, and in the ſame manner, "as upon regiſtrate bonds, or decreets of regiſtration, proceeding "upon conſent of parties *Provided always*, that, if the ſaid proteſts "be not duly regiſtrate within ſix months, in manner above provided, "then, and in that caſe, the ſaid bills and proteſts are not to have "ſummary execution, but only to be purſued by way of ordinary "action, as accords. *And further*, the ſums in all bills of exchange "bear annualrent, in caſe of not-acceptance, from the date thereof; "and, in caſe of acceptance and not payment, from the day of their "falling due, ay and while the payment thereof. *And farther*, not-"withſtanding of the foreſaid ſummary execution provided to follow "upon bills of exchange, for the ſums therein contained, in manner "above ſpecified; yet it is leiſom to the party-charger to purſue for "the exchange, if not contained in the ſaid bills, with re-exchange, "damage, intereſt, and all expenſes, before the ordinary judge; or, "in caſe of ſuſpenſion, to eke the ſame to the charge, at the diſcuſ-"ſing of the ſaid ſuſpenſion, to the effect that the ſame may be li-"quidate, and decreet given therefor, either againſt the party prin-"cipal, or againſt him and his cautioners, as accords." The execution that is provided by this act, varying in ſeveral points from the cuſtoms of other countries, theſe cuſtoms generally regulate the practice of traders in *Scotland*, when their own public acts are ſilent, and determine nothing.

In

In caſe of any foreign bill of exchange from or to Scotland *duly proteſted for not-acceptance, or for not-payment.*

This act mentions only foreign bills, and not ſuch as are drawn from one place within *Scotland* to another, or inland bills; which was ſo ordered, leſt people had been tempted, with the privilege of ſummary execution, to conſtitute all their debts by bills, and none by bonds.

Inland bills of exchange had not in *England*, before 1697, any manner of force or credit. But at length, ſeeing great damages frequently happened in the courſe of trade, by reaſon of the delays of payment, and other neglects of ſuch bills, thoſe bearing value received, were ordained to be ſummarily negotiated, by proteſting, accepting, and giving advice thereof, &c. provided the bills be drawn for L. 20 *Sterling* or upwards.

The laws of *Scotland* have not only made careful proviſion for the due payment of foreign bills, but alſo of inland draughts; ſummary execution by horning is ordained to proceed upon bills, or tickets, drawn upon, or granted by, or to, and in favour of the bank, and the managers and adminiſtrators thereof, and proteſts thereon, as is appointed to paſs upon foreign bills.

The like execution paſſes upon all inland bills and precepts, as is appointed to paſs upon foreign bills by this act 20. parl 3 *Charles* II. 1681, which ſtatute is extended in all points to inland bills and precepts. Whether under that general the privilege of annualrent be comprehended, ſeems not ſo clear; for as it may be alleged for the affirmative, that ſeeing *generalia debent generaliter intelligi*, and the act 1681 is extended in all points, the clauſe concerning annualrent being one of them, muſt be underſtood as carried under the general, eſpecially conſidering, that this ſenſe is acquieſced in by common practice, nobody ever ſcrupling at the payment of annualrent for inland bills.

But the Lords have found annualrent due upon inland bills as well as others. Bills or precepts for delivery of ſalt, meal, &c. are not privileged as money bills, though the ordinary ſolemnities required in other writs may be diſpenſed with in them when granted *in re mercatoria*.

Inland bills and precepts muſt alſo be negotiated as foreign bills, by duly preſenting them, proteſting for not-acceptance and not-payment, and adviſing the drawer, or laſt indorſer thereof. So the poſſeſſor of an inland precept granted by his debtor in a bond, not having proteſted the ſame for not payment, nor done any diligence againſt the accepter of the precept till he broke, was found to have no recourſe for payment againſt the drawer or his cautioner in the bond.

Promiſſory notes have the ſame effect both in *France* and *England* as bills of exchange, as to indorſements thereof, and maintaining actions thereon, for payment of ſums, with coſts and damages. There is this difference indeed, that whereas a bill muſt be proteſted,

teſted, the party failing to pay a note muſt be ſummoned to court.

Promiſſory notes have no ſuch privilege in *Scotland*. A merchant's note, payable to others, or order, at ſuch a place, or at any other place, with the current exchange, was found only to be a ſimple ticket, and not of the nature of a bill of exchange, in reſpect there was not a drawer and accepter, and therefore null, for want of writer and witneſſes names and deſignations.

The like note, whereby one promiſed to pay to a perſon, or order, a ſum, value received, being indorſed to a third party, was, for the ſame reaſon, compacted with the indorſer's debt. Nor doth the *Engliſh* ſtatute of 3d and 4th *Anne, cap.* 9. giving the like remedy on promiſſory notes, as is now uſed upon bills of exchange, for three years, though made perpetual by an act of the *Britiſh* parliament ſince the union, extend to promiſſory notes in *Scotland*; becauſe the *Britiſh* ſtatute doth only make the former, which was a temporary law of *England*, to have perpetual force there; and being but an acceſſary, can go no farther than the ſtatute of *England* it was calculated to continue.

The exchange is ſometimes given to the drawer, ſometimes to the remitter, and then it is contained in the bill. Exchange ſhould be determined conformably to the courſe at the place where the bill is drawn, to the place of payment; but how the courſe is regulated, is a more difficult queſtion. Some have compared the riſing and falling of exchange to the ebbing and flowing of the ſea, as it depends upon the preſent rate of coin in the place the bill is directed to, and the plenty or ſcarcity of money or bills from whence they are drawn; plenty of money and ſcarcity of bills raiſes the exchange, and plenty of the latter and ſcarcity of the former lowers the ſame. The reaſon that the exchange is generally againſt *Scotland*, in its negotiations with *London*, is not founded altogether in the balance of trade. The court draws the nobility, who are the greateſt landed intereſt, to *London*, where they muſt be ſupplied with bills from their factors in *Scotland*, or draw down upon them at a ſtill greater diſadvantage. Beſides, ſo many, who have either money or credit, having become jobbers in the ſtocks, have continual demands upon their agents in *Scotland*, and ſometimes ſo very large, that a ſingle poſt will have a conſiderable influence in the exchange; to theſe *Scotland* hath no counterbalance: but the remarkable diſappointments which have been met with of late in this laſt ſpecies of trade, will probably ſerve as a beacon for ſome time to come.

CHAP.

CHAP. III.

Of the regulation of bills of exchange in France, *according to the ordinance of March* 1673, *title* 5.

ART. 1. BIlls of exchange ought to contain, in a conciſe manner, the names of thoſe to whom the contents are to be paid, the time of payment, the name of him who gave the value, and whether it was received in money, merchandiſe, or otherwiſe.

ART. 4, 11, 12. The bearers of bills of exchange, which have been accepted, or which become due at a certain day, are obliged to get them paid, or to have them proteſted, within ten days after that in which they become due; and after ſuch proteſt, they who have accepted them can be proſecuted at the ſuit of the bearers; the ſame bearers can alſo, with the judge's leave, ſeize the effects of thoſe who have drawn or indorſed theſe bills, though they were accepted, and even the effects of thoſe on whom they were drawn, in caſe they accepted them.

ART. 13, 14, 15. They who have drawn or indorſed bills of exchange, ought to be proſecuted within fifteen days, if they dwell within the diſtance of ten leagues; if at a greater diſtance, at the rate of one day more for every five leagues, without diſtinction of the diſtricts of parliaments. But this muſt be underſtood of ſuch perſons only whoſe dwelling-place is within the kingdom of *France*; as for thoſe who dwell in other countries, the delays are otherwiſe regulated. Thoſe who dwell in *England*, *Flanders*, or *Holland*, ought to be proſecuted within two months; in *Italy*, *Germany*, or *Switzerland*, within three months; in *Spain*, within four months; in *Portugal*, *Sweden*, and *Denmark*, within ſix months. All theſe ſeveral terms muſt be reckoned from the day next following that on which the proteſt was made, to that on which the proſecution is begun inclusively, without diſtinction of *Sundays* or holidays; after which terms the bearers of bills of exchange have no longer any action or demand againſt the drawers and indorſers.

ART. 16, 17. The drawers and indorſers of bills of exchange are obliged to prove, in caſe it be denied, that thoſe on whom they have drawn them were indebted to them, or had money in their hands at the time the bills were to be proteſted, otherwiſe they are obliged to make them good; and in caſe the drawers or indorſers had, ſince the time limited for the proteſt, received the value, either in money, merchandiſe, by account, compenſation, or otherwiſe, they are alſo obliged to make thoſe bills good.

ART. 18, 19. Bills of exchange payable to a particular perſon, and not to the bearer, or order, being loſt or miſlaid, payment may be demanded and made by virtue of a ſecond letter, without giving ſecurity, provided nevertheleſs, mention being made of its being a ſecond bill,

and that the firſt or preceding ſhall remain void and null. But when a bill payable to the bearer, or order, happens to be loſt or miſlaid, it ought not to be paid but by an order from the magiſtrate, and by giving ſecurity to anſwer for the payment.

ART. 20. The ſecurities given for the payment of bills of exchange are diſcharged of courſe, without any ſentence proceeding, or ſummons, if no demand was made during three years, reckoning from the day of the laſt proſecution

ART 21. A bill of exchange is reputed to be acquitted or paid, when no demand or proceeding was made during five years, reckoning from the day next following that on which it was due, or proteſted, or the laſt proceeding made. Nevertheleſs the pretended debtors are obliged, if thereto required, to declare, that they are not indebted; and their widows, heirs, or aſſigns muſt affirm, that they ſincerely believe there is nothing due.

ART. 22 What has been obſerved in the two laſt articles ought to take place alſo with regard to minors and abſent perſons.

ART. 23 24, 25. A bare ſignature on the back of a bill of exchange is looked upon only as an indorſement, and not as an order, unleſs it be dated, and the perſon's name be mentioned who paid the value, either in money, merchandiſe, or otherwiſe: and a bill thus indorſed is reckoned the property of him whoſe name is mentioned in the order, without any transfer or notification: but on the contrary, if there be only a blank indorſement, that is to ſay, the bare ſignature of the proprietor, it ſhould be reckoned to belong ſtill to him, who thus put his name on the back of it, and ſuch might be ſeized by his creditors, and brought in to account to his debtors.

ART. 26. It is abſolutely forbidden to antedate any order upon pain of forgery

ART. 27 They who ſubſcribe a bill of exchange, (which ſubſcription the *French* call *aval*), whereby they bind themſelves to pay the contents, in caſe it be not paid, when due by the accepter or drawer, become thereby bound to the drawer, indorſer, and accepter, though it be not mentioned in the ſubſcription or *aval*,

CHAP. IV.

The orders and regulations of the city of Hamburgh *with relation to bills of exchange.*

I. HE that accepts a bill of exchange, becomes debtor himſelf, as well as he that has taken up or received the money.

II. When a bill of exchange comes from foreign and diſtant countries, if drawn upon any man, in order to be accepted, if the perſon declines accepting, he who preſents the bill muſt immediately proteſt it; if he waits three days to know the mind of him who ſhould accept

accept it, he ſhall incur no prejudice thereby, provided no ſervant goes in the mean time to the place where the money is told out.

III. If the perſon upon whom the bill is drawn will not accept it within the three days, the proprietor or preſenter of the bill muſt proteſt, and ſend back the proteſt; but withal he muſt keep the bill itſelf by him, till the time is elapſed. If the perſon upon whom the bill is drawn will then pay the money, the bearer muſt receive it, upon condition that he likewiſe pays the charges of the proteſt. If he will not pay, then the owner muſt proteſt for principal, intereſt, and damages, and ſend back the proteſt with the bill, and demand of the drawer his principal, intereſt, and damages, purſuant to the courſe of exchange.

IV. When a bill is due, the time being expired, the owner muſt not fail to demand his money with all poſſible expedition; and if the accepter be remiſs and backward in paying, he is obliged to proteſt the bill within twelve days; for he may wait no longer without prejudice, provided he is remiſs in making his demand, or has not had any new contract or dealings with the accepter; but if theſe twelve days expire before he enters his proteſt, he thereupon forfeits his demand upon the drawer, and can only apply himſelf to the accepter. This caſe holds punctually; but allowances are made for a *Sunday* or holiday falling in, upon which no proteſt can be entered.

V. If any one takes a bill upon himſelf, and promiſes to accept it, he is obliged to pay it.

VI. If a man receives a bill in order to accept it, and keeps it by him three exchange-days, ſo that the former poſſeſſor cannot come at it, though he makes a demand, the bill ſhall paſs as actually accepted; and when the time is expired, he that kept it ſo long, and did not return it upon a demand made, ſtands obliged to pay it.

VII. If a perſon receives money, and the bill drawn thereupon is not accepted at the appointed place, but a proteſt returned upon it, he is obliged immediately and without any delay, to give in ſurety, or pledge, or conſign goods to the value, to ſecure the creditor for the money, together with his charges and damages.

VIII If a ſervant, without full power and commiſſion given in writing, accepts a bill drawn upon his maſter, the maſter is not obliged to pay it when it becomes due; but if the ſervant had a full power given in writing, the maſter muſt pay it in the uſual courſe.

IX. If any man preſents a bill of exchange, and it is not accepted, a third party may accept, out of regard to the perſon who drew it; and after he has made payment and received the bill transferred, he has a good action againſt the debtor for the money he paid: or he may proteſt and accept the bill, and then pay and take the bill himſelf, with a proteſt that he may have a clear demand for his own. This third perſon does, by virtue of the acceptation, ſtand obliged to pay the ſaid bill.

X. No man muſt pay a bill before it is due: for if it ſhould happen that the perſon who receives the money before due, breaks in the

mean

mean time, the loſs falls upon thoſe who paid the bill before the time.

XI. Thoſe who have paid the ſum ſpecified in a bill of exchange, may recall the commiſſion therein contained, upon account that the perſon who drew the bill *re integrâ*, paid it before the accepter, unleſs it be that he upon whom the bill was drawn, was no agent or factor for the drawer, but had a right to the ſaid ſum, and received advice along with the bill to apply the ſaid ſum entirely to his own uſe.

XII. Bills being drawn payable at *Francfort*, *Leipſick*, *Nuremberg*, and the like places of yearly fairs, and there accepted, the poſſeſſors of the bills may, without prejudice to themſelves, be allowed to enter a proteſt, three days after the people are returned from ſuch fairs, to their uſual place of abode; and upon other commiſſions or orders, they may proteſt three days after the pay-week; but, if they do not proteſt within, or upon the expiration of thoſe three days, they thereby loſe their action upon the drawer, and muſt entirely depend upon the accepter.

CHAP. V.

An edict of the Imperial city of Francfort *upon the* Maine, *relating to exchange and commerce.*

WE the council of the holy Imperial city of *Francfort* upon the *Maine*, do hereby make known to all men, and particulary to all inland and foreign traders that carry on commerce and exchange in the fairs that are uſually kept here, and otherwiſe, that upon the complaints brought before us, we have found, that, for ſome time paſt, the bills of exchange negotiated in this city, and at theſe fairs have been managed in a very diſorderly and abuſive manner. Now, conſidering that this occaſions no ſmall inconveniencies, and chargeable and tedious law-ſuits; and beſides it is to be feared, that if this abuſe is not looked after, it will terminate in ſinking the trade and commerce, to the great detriment of the free and privileged fairs that are to be held here:

Upon this conſideration, we conceived, both from our own concern, and from the earneſt requeſt of ſeveral merchants, that we are under an obligation and neceſſity of determining by a certain edict, or order, how merchants are to act in our fairs, and what meaſures they are to obſerve in managing their affairs of merchandiſing and exchanges.

Accordingly we do now ordain and require, in this our public edict, what is drawn up in the following articles.

I. In the firſt place, conſidering that it has but too often happened, that ſome foreign merchants, who do not reſort hither perſonally themſelves, but ſend their ſons, factors, or ſervants, to negotiate and adjuſt all their

their concerns, have thereby occaſioned a diſpute upon what was contracted and negotiated by the perſons thus commiſſioned: we give thoſe foreign merchants to underſtand, that it behoves them, both at a fair time, and on all other occaſions, to qualify the perſons they ſend with a due commiſſion, or full powers either general or ſpecial, and confined either to a certain or unlimited time, empowering them to act at liberty, both in buying and ſelling; as alſo to accept, take, pay, diſcount, and diſcharge bills of exchange, and to do what they think fit in whatever is needful, purſuant to the nature and act of every ſort of buſineſs; and theſe commiſſions, or full powers, are hereby ordered to be entered in every principal ſuperiour court.

II. And that thoſe who deal with ſuch agents, may have full inſtruction and ſatisfaction with regard to their commiſſion, every perſon thus commiſſioned, ſhall be obliged to convey his commiſſion, with a copy of it to the notary, that is always here appointed, and ſet apart for that office; which done, the *notary* ſhall immediately compare it with the original itſelf, and carry the ſame to the *protocol*. After that he ſhall return the original, having firſt wrote upon it, that he brought it out of the *protocol*; and the agent again ſhall ſign upon the copy brought from the *protocol*, that he had his original returned him.

III. The commiſſion, or full power, given without a limitation of time, ſhall continue in force, till the principal granter revoke it in due form, and notifies his revocation by the notary at the *protocol*, appointed for this ſervice: ſo that, if the revocation itſelf is not regiſtered in the *protocol*, it ſhall be invalid.

IV. But if it happen that a principal, having given a commiſſion calculated to a certain time, wants to diſannul the commiſſion before the time is expired, he may do it without prejudice to any man; only the revocation muſt be notified and regiſtered, as above, in the *protocol*: and what was negotiated before the revocation continues in full force.

V. Further, conſidering that, of late, a cuſtom is crept into partnerſhips, companies, and ſocieties, that the members do not all write their own names, nay, oftentimes none of their own names, but only the name of the founder or treaſurer of the company, who is dead long before; ſo that traders cannot know who and how many belong to ſuch a company; or in caſe of the death, or the breaking of any of the members, whom to apply to, as being jointly bound for the debt: upon this conſideration it is enacted, That all and every trader, whether inhabitants of this place, or foreigners, that are incorporated into a company, or joint ſociety, ſhall inſert all their ſeveral and particular names in any commiſſion, given either to one of their own members, or any other perſon for negotiating their concerns, without omitting any thing relating to their reſpective rights; to the end that the *notary* ſet apart for the office, may give into the *protocol*, not only the commiſſion, or full power put into his hands, but

but likewiſe the names of all the company, or partners, and what relates to their joint ſettlement, the which he ſhall be obliged to do.

VI. If a company has a mind to part, the partners muſt give timely notice of it to their correſpondents, and eſpecially to their creditors, as well as the appointed notary; in default of which, all ſubſequent negotiations upon that foot, ſhall affect them as much as if the company were ſubſiſting; and the notary ſhall be obliged to mark the ſeparation, or parting, thus notified, in the margin of the full powers regiſtered in the *protocol*.

VII. In like manner, to prevent the diſorderly events that have happened with reference to bills of exchange, all acceptations hereafter, ſhall be ſigned either by the name of the principal dealers, or by thoſe who are fully commiſſioned, with the date annexed, both in the time of the fair, and at all other times.

VIII. In the time of the fair, the acceptation of bills of exchange ſhall commence on the *Monday* in the beginning of the fair, and reach to *Tueſday* at nine o'clock in the morning, in the ſecond or third pay-week; after which time, no preſenter is obliged to wait longer for acceptation; but if it be performed before nine o'clock aforeſaid, the bill may be proteſted, or at leaſt noted. In the mean time, the creditor and preſenter may proteſt it before, if he thinks fit; and at the ſame time, if any one who declined the acceptation in the firſt week, is willing to accept it *per honor di littera ſopra proteſto*; then the proteſt ſhall be put into his hands, for his uſe, as well as the bill.

IX. The reaſon of the refuſal to accept muſt be taken from the *recuſant*, or ſome of his ſervants, and inſerted into the proteſt by the appointed notary, or if, through multiplicity of buſineſs, he has not time, by any other notary ſubſtituted by him; and at the ſame time, a particular copy thereof ſhall be kept by the ſaid notary. If any one alarmed by the proteſt, offers to pay the bill before the proteſt is ſent away, he is obliged to pay the charges, as well as he who pays *per honor di littera*.

X. Bills regularly accepted in the fair, but not paid at the due time, ſhall, purſuant to the ancient cuſtom, be marked down, or regiſtered, upon the demand of the creditors or preſenters, by the notary, on *Saturday* in the pay-week, preſently after the merchants are gone from the common place of meeting, or to fix to a certain time, at any hour from two o'clock in the afternoon to ſunſet; and the proteſt raiſed thereupon muſt be ſent away, by the very firſt, or at fartheſt by the ſecond poſt.

XI. The transferred and indorſed bills, which commonly appear at the fair, ſhall, for certain reaſons, be no farther prohibited, but paſs current.

XII. In fair-time, the uſual proteſtations of bills drawn at uſance, that is, payable fourteen days after acceptance, ſhall continue as heretofore; that is, the perſon may, without prejudice, delay the proteſtation four days at diſcretion after the bill is due, but with this difference

difference, that the day upon which the bill is preſented and accepted, ſhall not be reckoned, the following day being the firſt of the computation: and that *Sundays* or holidays falling in, ſhall never be reckoned among the days of grace.

XIII. But this allowance of time is not given to ſuch bills as run upon ſight, or at two or three days ſight, upon which the accepter has no days of grace, but is obliged, as ſoon as the bill is accepted and due, to pay the money at fartheſt within twenty-four hours.

XIV. As to the value and worth of bills, coming either in the fair-time, or otherwiſe, from ſuch places as obſerve the fair ſtandard of this city, and reckon in rix-dollars, the payment ſhall be in exchange, or bank-money, of 74 cruitzers, and not 90 cruitzers of current money, unleſs it be that it is expreſsly ſpecified ſo in the bill. But let it be either exchange or current money, both of them ſhall be underſtood of the good large ſpecie.

XV. Conſidering that in the courſe of exchange, notwithſtanding it is founded upon plain and honourable commerce, the exception *non numeratæ pecuniæ*, or the ſhifting refuge of not having ready money told down, will begin to creep in; it is hereby declared, in uch dealings, the ſaid exception ſhall by no means be admitted: ſo that thoſe who abſolutely accept a bill, muſt never plead any ſuch exception, but ſtand obliged to make prompt payment with a previous regard to their own right.

XVI. In like manner, no exceptions of that nature ſhall take place in any contracts; and the contracts themſelves, unleſs they be concluded with the mutual approbation of the joint contractors, are hereby declared invalid.

XVII. All aſſignations muſt return upon the aſſignees, unleſs it be that the aſſignee does abſolutely accept, and take upon himſelf the whole matter.

XVIII. With reference to the failure and bankrupt caſes that happen here, conſidering that foreign dealers who live out of our country, are admitted upon an equal foot with our own inhabitants, and the former receive their *ratam*, or dividend, as well as the latter, though at the ſame time our inhabitants are denied the like privilege elſewhere: we therefore enact, *jure talionis*, That the merchants living in thoſe places that uſe our inhabitants after that rate, ſhall be upon the ſame footing here; and that no foreigner, or out-living trader, ſhall be allowed to partake of a bankrupt's eſtate or effects, before he produces a credible teſtimony from his magiſtrates and ſuperiours, importing that our dealers are allowed the like privilege in the like caſes, in the place where he trades and lives.

XIX. Since the merchants ſtyle has brought it to a cuſtom, that in caſe any one had a demand on a third perſon, both for his own account, and ſomewhat due apart for another, though this third perſon does not make full payment, the demander, whether foreigner, or home-trader, is impowered to hold to his own account, whatever

is contracted, or paid: we therefore ordain, that if this account is made before a man breaks, the demander muſt acquieſce in it.

XX. In like manner, if any one has received commodities of another, to ſell them by way of commiſſion, but upon their account is charged with bills of exchange, and other coſts, he is impowered to reimburſe himſelf out of the ſaid goods; and in caſe of the goods being ſeized upon the proprietor's breaking, he ſtands obliged only for the ſurplus.

To make this our order and edict known unto all men, we have cauſed it to be printed and publiſhed; and it ſhall begin to be of force the next enſuing *Eaſter*, in 1667, and all merchants or others, that deal to this place, are hereby ordered to act accordingly, in order to their own ſafety.

Given at the council-board, Sept. 18. 1666.

The edict having been publiſhed in the year 1666, it was followed by another ſhort confirmatory decree of *Feb.* 8. 1676.

A later edict of the Imperial States of Francfort *upon the* Maine, *relating to exchange and trade, renewing and enforcing their former orders, with additions.*

WE, the council of the city of *Francfort* upon the *Maine*, do hereby make known to all and every trader, whether foreigner, or inhabitant of this place, *Chriſtian* or *Jew*, that is any way concerned in exchange and merchandiſe, That foraſmuch as we are, to our high diſpleaſure, informed, that our new order iſſued forth in 1666, with regard to commerce and exchange, is not duly obſerved, whereby great diſorders have crept into all payments on bills of exchange, and aſſignations, of which the traders who reſide here have given us intelligence, and petition for this our regulation: We therefore conſidering that ſuch diſorders may be greatly detrimental, did appoint a deputation commiſſioned from our own body, together with ſome merchants and traders, to inſpect narrowly into the circumſtances of this affair, and form ſome reſolutions thereupon; the ſubſtance of which is as follows.

I. It is our will and pleaſure, that our new edict, or order, relating to traffic or exchange, iſſued forth in the above-mentioned year of our Lord 1666, ſhall be and is hereby enforced and renewed, as to all the particulars contained in it, and that hereby full warning and admonition ſhould be given to all perſons, to correct, after the time to come, the diſorders and abuſes committed contrary to the tenour of that order.

II. In a particular manner, we hereby confirm and revive the fourteenth paragraph of the ſaid edict, or order: and injoin all perſons, in purſuance of that, to make payment of money in good large ſpecie; but with this allowance, that, from the date hereof, to the firſt

firſt day of the month of *July* next enſuing in this preſent year, all who have occaſion to make payments, are warranted to ſatisfy their creditors in guilders, and other pieces of ſmall money; or if that be refuſed, to ſuffer their bills to be ſent back proteſted. But as ſoon as the firſt day of *June* is paſt, no man ſhall be obliged, againſt his will, to receive, in the payment of bills, guilder pieces, or the ſmall, half, and quarter dollars: if the bill is drawn payable in bank or exchange money, he is not bound to take any other money, but the croſs *Albertus's* or *Dutch* dollars, and the three, whole, and half good rix-dollars, or whole and half ducatoons, each ducatoon being reckoned at a rix-dollar and a quarter; and thoſe who fail in payments after this manner, are declared liable to the immediate execution of the law. Farther, thoſe who are debtors upon bills, are allowed to pay in as many quarter-dollars, as will make ten in the hundred, and no more

III. Nevertheleſs, in the third place, no man ſhall be forced to take any aſſignation, unleſs it be that the aſſignation falls upon the perſon that is willing to pay in ready caſh.

IV. All contracts made at the end of the fair-time, ſhall ſtand as good and valid, as thoſe agreed upon in the middle of the fair-time.

V. Laſtly, When *Jews* are to pay bills to *Chriſtians*, they are hereby obliged and bound (as well as the *Chriſtians*) to bring the money to their houſes without admonition.

All this we injoin with a ſalvo to what alterations, additions, and explications this council ſhall make as time and occaſion ſhall require.

Given at the council-board, Tueſday, Feb. 8. 1676.

CHAP. VI.

The regulations of exchange of the honourable and prudent the States of the city of Auſburg.

" FOraſmuch as the honourable and prudent, the States of the Im-
" perial city of *Auſburg*, are informed upon good grounds, that,
" for ſome time paſt, no ſmall diſorders are crept into the manage-
" ment of exchange, among the merchants that trade here, which
" gives occaſion to apprehend, that, if this grievance be not ſpeedily
" redreſſed, it will not only grow heavier in proceſs of time, but may
" prove the ſource of many tedious and coſtly law-ſuits, and other
" inconveniencies:" Upon this conſideration, the ſaid *honourable States*, (who are always careful and vigilant in promoting the intereſt of their country, by omitting nothing that may advance commerce and fair trade, upon which depend the livelihood and welfare of their traders), " the ſaid States find themſelves bound, purſuant
" to the example of other trading towns, to eſtabliſh an order and
" ſtanding rule of exchange, and to publiſh the ſame, that no man
" may pretend ignorance, in hopes that the good citizens and inha-

" bitants will obſerve the contents of it, with a dutiful compliance, " as they mean to avoid the penalties that ariſe upon their doing " otherwiſe."

In the *firſt* place, As to what relates to the accepting of bills of exchange, if the perſon upon whom a bill is drawn is unwilling to accept, either he, or one commiſſioned by him, muſt ſign it, and add the date of the acceptation. Both parties may chuſe to preſent, or accept the bill, either the very day upon which it comes to hand, or the next day after, (abating for the *Venetian* bills, upon which there follows a peculiar order, in the fourth paragraph of this our edict); but the perſon upon whom the bill is drawn muſt diſcover his mind, as to the accepting in ſuch a convenient time, that in caſe he declines to accept, he who has the bill, may enter and forward his proteſt to the reſpective place by the firſt poſt.

In the *next* place, Conſidering that the poſts and comers to and from this place, are ſettled upon ſuch a foot, that the letters from one place to another, coming in for the moſt part (eſpecially in the harveſt and winter) in the afternoon, and towards the evening, muſt be diſpatched againſt the next day, four or five o'clock being the laſt hour for the giving in of letters, which confines men to a narrow compaſs of time, in ſo much that it may eaſily happen, eſpecially if the writing or poſt day happens to be a holiday, that they cannot negotiate the acceptation in the preceding date: we therefore determine, that all acceptations demanded or given on ſuch holidays, ſhall be valid, (excepting ſtill the *Sundays*, which there is no neceſſity of including); but at the ſame time, all perſons ſhall hereby be obliged to the *Chriſtian* demeanour, of not making uſe of this diſpenſation, without an abſolute neceſſity, it being required of them, to procure the accepting on the foregoing working-days, if it is poſſible. In like manner, the public notaries are hereby warranted to enter and mark down the proteſtations on ſuch holidays, and, if occaſion is, to return them; all which cannot be done, if the proteſt cannot be ſent back in leſs than eight days, which may prove detrimental to thoſe who remit, and are under a neceſſity of making uſe of the inſtrument of proteſtation.

In the *third* place, The honourable States do all along ſtand by their decree, publiſhed on *July* 16, and 24, in the year 1624, by the tenour of which, the common and ſingle uſance is ſettled to fifteen days, and conſequently the double uſance to thirty, and uſance and half to twenty-three, and a half-uſance to eight days; and after the expiring of theſe, commencing from the acceptation, the next day is the day of payment, upon which computation, all holidays, beſides *Sundays*, are not reckoned for *termini in terminis*. The ſame method ſhall hold and continue as to the five days of grace *incluſive*, after the uſance is out, which time the merchants may wait without prejudice or danger; provided ſtill, that *Sundays*, and all holidays, in which no council can be held, ſhall not be reckoned in that number.

In the *fourth* place, in regard it is enacted in the ſaid decree, with reference

reference to *Venetian* bills, that no perſon ſhall be obliged to accept them but on *Fridays*, the conſequence of which is, that the laſt day of uſance elapſes on a *Saturday*, and the pay-day happens to be next *Sunday*, ſo that the money cannot be demanded till the *Monday* following; and conſidering that this, upon account of the letters from *Venice* their coming in moſtly all the year round on a *Thurſday* before noon, may prove dilatory, and no ſmall detriment to thoſe who receive the *Venetian* bills: upon theſe conſiderations, the tenor of the ſaid decree ſhall ſtand firm, which provides, that the accepting *Venetian* bills ſhall be upon *Friday*; but withal, that the bills from *Venice* or elſewhere, to this place, and falling due upon a *Sunday*, may be demanded on the foregoing *Saturday*; ſo that ſuch payments made on a *Saturday* are warrantable and legal. And the like ſhall be obſerved as to the days of grace, as much as if they had become due on a *Saturday*.

The ſame rule holds as to all other bills of exchange, purſuant to the ancient uſe and cuſtom.

Fifthly, With reference to ſuch bills of exchange as are drawn payable *à littera viſta*, or upon ſight, which are preſented out of hand and accepted; we impoſe no neceſſity upon traders to pay them preſently, provided they do it within twenty-four hours; after which a proteſt is warrantable. In like manner, no days of grace ſhall be allowed on ſuch bills as are payable in a very ſhort time, ſuch as two or three days; theſe bills being hereby put upon the ſame foot with the foregoing bills upon ſight. But all other bills of what number of days ſoever, upon half, whole, or more uſance, and likewiſe the *Francfort Ritorni ultimo*, *Junii*, *ultimo Novembris*, or whatever bills made payable upon a certain expreſſed day, ſhall, without diſtinction, be allowed the five days of grace; to this end only, that the creditor or poſſeſſor of the bills, may wait ſo long without prejudice to himſelf to ſatisfy the debtor, if he cannot receive the money upon the firſt demand, purſuant to the decree mentioned above. Not that the allowance of theſe days of grace ſhall encourage men to gratify their humour or occaſions, in retarding the payment ſo far behind the due time. On the contrary, they are required to make good payment upon the day that the bills become due, according to the cuſtom hitherto obſerved; ſo that no delays ſhall be officiouſly claimed, upon pretence of the days of grace.

Sixthly, In caſe bills drawn payable on a certain day, do not arrive here till not only the preſcribed time itſelf, but likewiſe ſome part of the acceſſary days of grace is expired, the ſaid five days of grace ſhall be computed, as beginning not from the preſenting and accepting the bill, but from the day of payment fixed in the bill, ſo that the debtor can only make uſe of the remainder of that complement: if both the time preſcribed, and the full number of the days of grace are all paſt before the preſenting the bill, the payment ſhall accrue within twenty-four hours after accepting, as well as bills upon ſight.

Seventhly, All bills of exchange drawn payable on a certain day,

at

t one or more uſances, or a ſhorter term, muſt be paid by the accept-
r, whenever the uſance and the five days of grace are expired, whe-
her the value be received by the drawer or not; for it is a ſtanding
ule, *Chi accetta pagi*. In like manner, let this be an univerſal rule
s to the payment of bills, That as payments made upon the day
hat the bill becomes due, or any day, or any day after, are good,
>, on the contrary, payments made before the accruing day are
aulty; for if they prove any way prejudicial to one or the other
hird perſon, they will be held as null and invalid.

8*thly*, As ſoon as the bill of exchange returns proteſted for non-
ayment, he who drew the bill ſtands obliged immediately to repay
is creditor the ſum ſpecified in the bill, beſides his charges, and the
xchange *laggio*, or to give him good ſecurity, or ſome other reaſon-
ble ſatisfaction, upon the very day that the advice comes; and both
he drawer of the bill and accepter are bound jointly and ſeverally,
s creditors, to the poſſeſſor, till the bill is ſatisfied; the poſſeſſor ha-
ing a full power to demand payment of either.

9*thly*. To give credit to a proteſted bill, lies chiefly at the door of
hoſe who are to receive the money; and if they will not credit it
hemſelves, they ſhould endeavour to try about; and if they meet
ith any one that accepts this proteſted bill, he, having accepted,
ands obliged to pay it. But if, after this, the perſon upon whom
he bill was drawn deſires and offers to accept and pay the bill, then
e who gave the bill this credit before, is not obliged to ſtand, unleſs
> inclined.

10*thly*, That if any inhabitant of this place accepts a bill, to pay
t ſome other place, as *Nuremberg*, *Ulm*, *St. Gall*, &c.; and, in like
anner, if any one receives remittances and bills of exchange, upon
ebtors living elſewhere, the contents of which bills are to be ad-
anced here; in both theſe caſes the acceptation muſt be procured by
etters and bills of exchange, tranſmitted from one to another, which
equires ſome time. The time of payment, in ſuch caſes, ſhall accrue
fter the ſame rate as if the acceptation had been made at the place
here the money is to be paid. But in caſe any inhabitant of this
lace ſtands bound to pay here at *Auſburg* a bill of exchange to an-
ther perſon that lives elſewhere, and is deſired by him to tranſmit him
eat money for it, he is not obliged to comply with his deſire, with-
ut diſcounting the *proviſion-money*; after that the poſſeſſor of the bill
ay ſend any body who takes the payment on himſelf, according to
he uſual manner, in the market-place of this city; or if he is will-
ng to diſpenſe with it, he may freely do it.

In the 11*th* place, with reference to the manifold indorſements of
ills of exchange, ſince they are ſo much in uſe here, as well as in
ther places, that it will not eaſily bear a limitation, and far leſs a
otal reſtraint; we ſuffer them ſtill to paſs, but with this reſerve, that
he indorſement in *banco* is hereby declared altogether null; and he
ho gives ſuch bills, ſhall be obliged to fill up the indorſements, ma-
ing mention of the ſums.

12*thly*,

12*thly*, In regard that by the diſpatching of *diſpacii*, not only in the *Botzner* fairs, (where transferred bills are not allowed), but in other places, to ſave the *proviſion-charge*, a cuſtom is introduced, that the debtor does not give his own bill, but one of a ſecond, third, or fourth perſon, with whom the creditor never had any dealings; we ſuffer this cuſtom to take place towards the facilitating of buſineſs, but with this proviſo, that the debtor ſhall, upon ſending ſuch a bill, write to his creditor a ſeparate acknowledgment, that he ſtands for ever obliged to ſee the bill paid.

Conſidering likewiſe, in the 13*th* place, that for ſome time paſt, great and many inconveniencies have aroſe from the too late diſpatching of bills *per le fieri*; and that there is a neceſſity of removing ſuch inconveniencies; we therefore enact, that the creditor ſhall ſtand obliged, under the penalty of four guilders to the poor, to pay the bill to his creditor, at fartheſt at the noon of that day upon which the *primi ſpacii* muſt be diſpatched. Beſides, thoſe who have received money *per le fieri*, ſtand obliged to give a writ of acknowledgment to their creditors, if they but deſire it.

Laſtly, It being ſufficiently known what inconveniencies and differences have ariſen from the *aſſignation-payments*, it is full time to remedy them; to which end nothing is more proper, than that all written aſſignations and transferrings ſhould be altogether taken away, and *reſcontro*, upon the ſpot placed in their room, after the following manner. He who is to pay the money is to appear at the exchange on exchange-days, (for which from eleven to twelve before noon, on *Saturday*, *Monday*, and *Tueſday*, is the preciſe time allotted), and there endeavour to adjuſt the *reſcontro*, and to ſatisfy his creditors. But if upon *Tueſday* exchange he cannot come to an end with his creditor, who demands prompt payment in caſh, he ſtands obliged, without further delay, to pay him in ready money.

CHAP. VII.

The regulations and ordinances of exchange eſtabliſhed at Bologna, in Italy.

I. THE place ſhall be free to all perſons, both foreigners and natives, and as well to thoſe who do not, as to thoſe that do merchandiſe; ſo that every perſon, of what condition ſoever, may give or receive money in exchange, provided that the exchange be real; meaning by real exchange when the money is actually paid in *Bologna*, that it may be repaid in another place, according to the contents of the bill of exchange, and that alſo the bill be actually ſent to the place and perſon upon whom it is drawn, and there be either paid or refuſed.

II. It ſhall be in every one's power, though no merchant, to put his money in, and receive bills of exchange for it, that thereby he may

may have credit in other places, as it is uſed elſewhere in *Italy*, and out of it; and alſo it ſhall be lawful for any perſon to give money upon bills of exchange, and to return ſuch bills to the drawer, if the buyer does not receive the money he paid upon them

III. If foreigners ſend foreign pieces of money for exchange, or otherwiſe, ſuch money ſhall remain free and unmoleſted for the uſe of thoſe that ſent it, even though they be excommunicated by order of the holy church, or be guilty of hereſy or treaſon, or though they ſhould be indebted to the treaſury; ſuch money ſhall be left free and unmoleſted, for the uſe of the ſaid foreigners; and the ſame ſhall be underſtood of money ſent from other countries by bills of Exchange to perſons of that character here *.

IV. All differences and diſputes happening in this city concerning bills of exchange between any perſons whatſoever, ſhall be decided and determined by the conſuls and merchants judges, to whom alone it ſhall belong to take cogniſance of ſuch ſuits and differences; nor ſhall it be in the power of any other judge, or judicature, or magiſtrate whatſoever, to take notice of, or judge, or any other way to hinder their judgement, or to meddle or concern themſelves in it, directly or indirectly, in any manner whatſoever. And it is likewiſe declared, that the deciding of all ſuch controverſies ſhall belong to the ſaid judicature, not only in the firſt trial, but alſo in caſe of an appeal, according to the conſtitution and form of the ſaid judicature. And if any ſhould appeal to the Pope himſelf, the right of judgement ſhall then devolve upon the judge of appeals, and the merchant judges, and conſuls, as it is ſpecially ordained by his Holineſs in ſuch a caſe; and the appealer ſhall be obliged to proſecute his ſuit before them within a certain limited time, according to the ſtatutes of the ſaid judicature; or otherwiſe the appeal to be void and of no effect, and the ſentence given to be put in execution by the merchant judges and conſuls, as if there had been no appeal.

V. The merchants may meet in the place where the ſaid judicature ſits, or any other place which ſhall be thought convenient for them, whither they ſhall repair, and remain there an hour in the forenoon, and an hour in the afternoon, three days a-week, *viz. Mondays*, *Wedneſdays*, and *Fridays*, theſe not being holidays, and if they be, that meeting ſhall be kept the day preceding, and there ſhall be no buſineſs done among merchants on holidays.

VI. The exchanges muſt be made in gold crowns of good coin, for all places; and all accounts and writings between merchants and dealers, foreigners or inhabitants, ſhall be made in that ſpecie.

VII. The uſance for paying bills of exchange ſhall be as follows, *viz.*

To *Rome* and *Genoa*, at ten days ſight.

* This ſeems to be no mean ſtroke of policy in the eccleſiaſtical ſtate, in order to render it a kind of aſylum for delinquents of all nations; and to convince the world that even the worſt of crimes ſhall be no reſtraint to the drawing of money and people into theſe all-ſanctified territories.

To

To *Milan*, *Venice*, *Florence*, *Piſa*, *Lucca*, and other places of *Tuſcany*, at eight days ſight.

To *Naples*, at fifteen days ſight.

To *Palermo*, *Meſſina*, *Bari*, and other places of *Sicily*, at one month.

To *Lyons*, *Beſançon* and *Spain*, according to the yearly markets.

To *Paris*, *Antwerp*, and all the *Netherlands*, at two months.

To *London* and the *Levant*, at three months.

VIII. There ſhall be paid to the brokers who conclude the ſaid exchange-contracts a golden ſtiver for every hundred crowns by each party; and theſe brokers ſhall be approved and allowed by the judicature of merchants, and be obliged to make obſervations, and do every other thing which ſhall be required of them, according to the diſpoſition of the ſtatutes of the ſaid judicature; and they ſhall keep a book after the manner of a journal, wherein they ſhall write from day to day, with their own hands, what exchange-contracts they conclude, ſetting down both parties, *viz.* the drawer and the buyer of the bill, as well as the ſums drawn, and the prices of the exchange, and for what places; in doing of which, if any fail, in whole or in part, they ſhall be diſcharged from their offices, and deprived of all their fees.

IX. In caſe any bills of exchange drawn at *Bologna* return proteſted, the buyer of any ſuch bills to whom it ſhall be returned, immediately appearing before the judges and conſuls, if they be ſitting at that hour, and otherwiſe, before one of the notaries of the ſaid judicature, and theſe demanding execution againſt the drawer of the ſaid bill, the ſaid judges and conſuls, or (they not ſitting) the ſaid notary, without any other intimation or acting of the drawer, ſhall preſently grant the ſaid execution; by virtue whereof, the creditor may, with a ſerjeant, ſeize the goods of the debtor for the ſum contained in the bill, with the intereſt, charges, and damages, according as the judge ſhall think fit.

And in caſe any hindrance or delay ſhould happen to the ſaid execution, the ſaid ſerjeant ſhall preſently give notice of it to the ſaid notary, who ſhall then be obliged to give a perſonal order to the creditor againſt the debtor; who, in caſe of any execution upon his goods, may appear before the ſaid judges and conſuls, and complain, if he thinks himſelf oppreſſed, or has any exception to make againſt the bill: but he ſhall not in any manner be admitted to an audience till he has ſecured the creditors, although the time of payment be not come. And in caſe a bill be returned proteſted, and he that drew the bill be dead, the buyer may proceed againſt the goods of his heir, in the ſame manner as he might do againſt his if he were living, though the time limited by the law for proſecuting an heir, or making an inventory of his goods, be not expired, as though the heir be a minor, who has not yet got tutors, and notwithſtanding any other reaſon whatever. And in caſe the time appointed by the law for the heir's taking full poſſeſſion of the goods of the deceaſed, and for making a lawful inventory, be expired, before the creditor appear to demand

the ſaid execution, then the ſaid creditor may lawfully draw bills of exchange for the ſaid money, charges, &c. upon the ſaid heirs, till he be fully paid; and the goods of all ſorts of people, of what condition ſoever, even though they be magiſtrates, to whom a proteſt, or a non-accepted bill, ſhall be returned, may and ſhall, at the requeſt of the creditor, be ſeized for the paying, or ſecuring of the payment of the creditor's money, before the ſaid judge, conſul, or notary, as is ſaid before, notwithſtanding all laws, cuſtoms, ſtatutes, and privileges to the contrary.

X. And becauſe it ſometimes happens, that ſome who lay out money upon exchange, do it with a ſurety, who ſubſcribes the ſecond or third bill, as it is cuſtomary in many places; it is hereby declared, that if the firſt bill be refuſed, and returned proteſted, the creditor may as well demand his money of the ſubſcribers of the ſecond or third bill, as of the principal who hath drawn it, as he ſhall think fit; and the foremention'd execution to be awarded againſt the principal, may alſo be awarded againſt the ſurety, any law or cuſtom formerly in uſe to the contrary notwithſtanding.

XI. No preſcription ſhall be of force, nor no other exception be admitted againſt true and real bills of exchange; and all trials of that nature ſhall be ſpeedily decided, without any artificial delay, hinderance, or interruption of the proceſs.

XII. Bills of exchange being drawn upon *Bologna*, and refuſed to be accepted, the bearer thereof may cauſe a proteſt to be made for all charges, damages, and intereſts, againſt the perſon or perſons refuſing to accept them; and in caſe ſuch perſon or perſons be abſent, and no opportunity can be found to make a perſonal proteſt, it may be made, by a notary, at the houſe of the party or parties who ſhould accept it; and the time of payment being come, and payment made, the proteſt may be delivered to the payer.

XIII. No acceptation of bills drawn upon *Bologna* ſhall be valid, except they be accepted by him who is to pay the money, and not by an agent, friend, or book-keeper, except ſuch perſons have a ſufficient procuration; in which caſe all traders ſhall be obliged to give notice to the ſuperintendant of the court-merchant, of all perſons that are ſo appointed, to ſatisfy their bills, and for the time they are to continue in that ſtation, which the ſaid ſuperintendant muſt enter in a record kept for that purpoſe.

XIV. Bills upon other men being thus accepted, by perſons qualified as above, the ſaid perſon ſhall be obliged to pay the money in due time, and the bearers of ſuch bills ſhall be no way prejudiſed by ſuch acceptations, ſo that they may not act againſt all ſuch perſons as are in any manner bound in the ſaid exchange, but ſhall be allowed to proceed againſt any one concerned in the ſaid bill, as they think fit, and that as well for the principal ſum, as for the charges, damages, and intereſt.

XV. If it happen that after the accepting any bill the accepter breaks, and by that means the bill remains unpaid, the bearer there-

of

of duly entering his proteſt, the drawer ſhall be obliged to refund to him the principal, as well as the intereſt, damages, and charges.

XVI. No attorney ſhall be allowed to appear in the court-merchant except only in caſes in which it is ordained by the ſtatutes of the ſaid judicature of merchants, in the article concerning bills of exchange, and with the conditions and reſtrictions contained in the ſaid article, concerning the ſaid attorneys, and no otherwiſe.

XVII. And in caſe there ſhould happen any difference concerning the ſaid bill of exchange, not mentioned in theſe articles, they muſt be determined by the judge and conſuls of the ſaid judicature, or by the greateſt number of them. But in all the caſes above ſaid, they muſt act, proceed, give ſentence, and execute, according to the contents of theſe articles, and not according to the inſtitutions of the ſaid judicature concerning exchanges, as far as they are contrary to, or differ from, theſe articles; but otherwiſe the ſaid inſtitutions to remain in their full force and virtue, as well concerning bills of exchange as concerning common writings, and all other things whatſoever, treating of the power or juriſdiction of the judges, conſuls, &c. any former law, uſe, practice, or cuſtom to the contrary notwithſtanding.

CHAP. VIII.

Of promiſſory notes, and the ſtatutes 3d and 4th Anne concerning them.

1. AS no action could be maintained on promiſſory notes, nor were they aſſignable at common law, the increaſe of trade, and neceſſity of paper-credit, put bankers and others upon an expedient of bringing them within the cuſtom of merchants, and making them negotiable as inland bills of exchange; but this the judges would not admit of, promiſſory notes being only conſidered by the common law as evidences of a debt, and not aſſignable or negotiable in their own nature.

2. But it being found neceſſary to make uſe of this kind of credit, by the 3d and 4th *Anne*, *cap.* 9. (made perpetual by 7th *Anne*), reciting, That whereas it hath been held that notes in writing, ſigned by the party who makes the ſame, whereby ſuch party promiſes to pay unto any other perſon, or his order, any ſum of money therein mentioned, are not aſſignable or indorſable over, within the cuſtom of merchants, to any other perſon; and that ſuch perſon, to whom the ſum of money mentioned in ſuch note is payable, cannot maintain an action, by the cuſtom of merchants, againſt the perſon who firſt made and ſigned the ſame; and that any perſon to whom ſuch note ſhall be aſſigned, indorſed, or made payable, could not, within the ſaid cuſtom of merchants, maintain any action upon ſuch note againſt the perſon who firſt drew and ſigned the ſame: therefore, to the intent to encourage trade and commerce, which will be much advanced if ſuch

notes ſhall have the ſame effect as inland bills of exchange, and ſhall be negotiated in like manner, it is enacted, "That all notes in writing, that ſhall be made and ſigned by any perſon or perſons, body politic or corporate, or by the ſervant or agent of any corporation, banker, goldſmith, merchant, or trader, who is uſually intruſted by him, her, or them, to ſign ſuch promiſſory notes for him, her, or them, whereby ſuch perſon or perſons, body politic or corporate, his, her, or their ſervant, or agent, as aforeſaid, doth or ſhall promiſe to pay to any other perſon or perſons, body politic and corporate, his, her, or their order, or unto bearer, any ſum of money mentioned in ſuch note, ſhall be taken and conſtrued to be, by virtue thereof, due and payable to any ſuch perſon or perſons, body politic and corporate, to whom the ſame is made payable; and alſo every ſuch note, payable to any ſuch perſon or perſons, body politic and corporate, his, her, or their order, ſhall be aſſignable or indorſable over, in the ſame manner as inland bills of exchange are or may be, according to the cuſtom of merchants; and that the perſon or perſons, body politic and corporate, to whom ſuch ſum of money is or ſhall be by ſuch note made payable, ſhall and may maintain an action for the ſame, in ſuch manner as he, ſhe, or they might do, upon an inland bill of exchange, made or drawn according to the cuſtom of merchants, againſt the perſon or perſons, body politic and corporate, who, or whoſe ſervant or agent, as aforeſaid, ſigned the ſame; and that any perſon or perſons, body corporate and politic, to whom ſuch note that is payable to any perſon or perſons, body politic and corporate, his, her, or their order, is indorſed or aſſigned, or the money therein mentioned, ordered to be paid by indorſement thereon, ſhall and may maintain his, her, or their action for ſuch ſum of money, either againſt the perſon or perſons, body politic and corporate, who, or whoſe ſervant or agent, as aforeſaid, ſigned ſuch note, or againſt any of the perſons that indorſed the ſame, in like manner as in the caſe of inland bills of exchange; and in every ſuch action the plaintiff or plaintiffs ſhall recover his, her, or their damages, and coſts of ſuit; and if ſuch plaintiff or plaintiffs ſhall be non-ſuited, or a verdict be given againſt him, her, or them, the defendant or defendants ſhall recover his, her, or their coſts, againſt the plaintiff or plaintiffs, defendant or defendants, reſpectively recovering, may ſue out execution for ſuch damages and coſts by *Capias*, *Fieri facias*, or *Elegit*."

And it is further enacted by the ſaid ſtatute, "That all and every ſuch action ſhall be commenced, ſued, and brought within ſuch time as is appointed for commencing or ſuing ſuch actions upon the caſe, by the ſtatute 21. *Ja.* I *of limitations*.

"Provided that no body politic or corporate ſhall have power, by virtue of this act, to iſſue or give out any notes by themſelves, or their ſervants, other than ſuch as they might have had iſſued, if this act had never been made."

3. It

3. It hath been adjudged, that a note wrote by the plaintiff, and ſubſcribed by the defendant, is a note *made and ſigned* by the defendant within this act; for the ſigning and ſubſcribing is the lien, and the writing or making is the mechanical part of it.

4. This was a motion for an injunction, and the caſe was, A note was given by the defendant as truſtee for the executrix of *Fowler*, for ſome ſhare in the *Aſſiento* braſs and copper mines, to the plaintiff *Brown*, who was an original undertaker in ſetting on foot that bubble. And here it was very much diſputed, whether the plaintiff ſhould be left to law upon this note; for that thoſe mines were a mere bubble, and had no exiſtence *in rerum natura*; and *Fowler* was an innocent perſon, that only ſold the ſhares he had bought, and the plaintiff was the original undertaker of the project. In this caſe it was very much diſputed, whether the defendant could give any thing in evidence to ſhew that the note wanted a conſideration The court was equally divided, and two judges were of opinion, that upon promiſſory notes, the want of a conſideration could not be given in evidence; for the words of the ſtatute, 3d and 4th *Anne*, *cap.* 9. touching promiſſory notes, are, "That all notes in writing, that "after the firſt day of *May*, *anno Dom.* 1705, ſhall be made and "ſigned by any perſon or perſons, bodies politic or corporate, or by "the ſervant or agent of any corporation, banker, goldſmith, mer-"chant, or trader, who is actually intruſted by him, her, or them, "to ſign ſuch promiſſory notes for him, her, or them, whereby ſuch "perſon or perſons, bodies politic or corporate, his, her, or their "ſervant or agent, as aforeſaid, doth or ſhall promiſe to pay to any "other perſon or perſons, bodies politic or corporate, his or their or-"der, or bearer, any ſum or ſums of money mentioned in ſuch note, "ſhall be taken and conſtrued to be, by virtue thereof, due and pay-"able to any ſuch perſon or perſons, bodies politic or corporate, to "whom the ſame is made payable." The two puiſne judges were therefore of opinion, that ſince the ſtatute made it payable by virtue of the note, that the conſideration of the note was not inquirable, no more than the conſideration of a bond; and on a bond the defendant can only plead *Non eſt factum* in a court of law; and if it were ſealed and delivered, which were the only ſolemnities of contracting appointed by the law, nothing could be given in evidence touching the conſideration.

The other two judges thought there was a great difference between a note and a bond, notwithſtanding the ſtatute; for in the caſe of the bond, where there were ſolemnities of contracting, *viz.* the ſealing and delivery, if there was no conſideration, yet if there was no fraud in obtaining the bond, the money was a gift in law to the obligee; but the note was no more than a ſimple contract; and notwithſtanding the ſtatute ſays, that the money ſhall be due and payable by virtue of the note, that only makes the note itſelf the evidence of the conſideration, which it was not before the ſtatute, as appears by the caſe of *Clarke verſus Martin*, and *Potters verſus Pearſon*, 1. *Salk.* 129.; but

but though the note itſelf be evidence for a conſideration, yet it is not a concluſive evidence, but turns the proof upon the defendant, to ſhew that there was no conſideration given for ſuch a note, and ſo he can ſhow that it is ſtill but a ſimple contract, and therefore but a *nudum pactum, unde non oritur actio*; and of this opinion was Lord Chancellor *King*, and moved to rule it ſo at *Niſi prius*. But in this caſe an injunction was granted on terms, the defendant agreeing to give judgement, with a releaſe of errours ſubject to order in the hearing.

Note, This matter was very much diſputed in the hall, and this caſe put, that if *A forged* a bank note, and gave it as a conſideration to *B* for *B*'s note, or if *A* ſhould have given braſs money for his note could not this want of conſideration be given in evidence? If not, *A* might recover againſt *B* where there was no debt, and certainly the ſtatute did not deſign that a man ſhould recover where there was no debt at all; for the ſtatute only makes promiſſory notes as bills of exchange, and though the accepter and indorſer was bound to pay thoſe bills, whether they had received any conſideration or not, becauſe the accepter accepts it for the honour of the drawer, and the indorſer, negotiates it; yet the drawer of the bill was not obliged to pay it to the perſon in whoſe behalf the bill was drawn, unleſs he had paid him a conſideration, but the owning value received was evident *prima facie*, that a conſideration was paid to the drawer of the bill.

As promiſſory notes have now, at common law, and according to the cuſtom of merchants, the ſame deference paid them in *England* as bills of exchange, it would be needleſs to add any thing more concerning them.

THE

UNIVERSAL ACCOUNTANT.

PART IV.

A BRIEF VIEW of the BRITISH CUSTOMS;

OR,

The BRITISH MERCHANT'S BOOK of RATES.

EXHIBITING

The penalties and impoſts to which he is ſubjected, and the privileges, bounties, and drawbacks to which he is entitled at importation and exportation; digeſted in a method ſo clear and intelligible, that the calculation of the duties on any quantity may be quickly made by practice, as eaſily as the price of goods by the piece.

FOUNDED

On the acts of parliament relative thereto, to this preſent year 1769.

CHAP. I. Nett duties and drawbacks on merchandise inwards.

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
A											
Adzes for coopers, *per* the dozen,	0	12	0	0	2	3	14 2/3	0	2	0	6
Alum, *per* 112 *lb.* for dyers use,	2	0	0	0	6	2	18 1/2	0	5	3	10 1/2
Almonds, *per cwt.*	6	0	0	2	0	4	4	1	17	6	0
Alphabets, the set containing twenty-four,	0	5	0	0	0	11	11	0	0	10	2 1/2
Alpisti, or *Canary*-seed, *per cwt.*	3	15	0	0	14	5	5	0	12	7	17 1/2
Amber, *per lb.*	0	3	8	0	1	0	11 9/10	0	0	11	11
Amber-beads, *per lb.*	0	10	0	0	3	9	12	0	0	6	15
Anchovies, the small barrel of 16 *lb.*	0	7	6	0	1	9	10 7/8	0	0	7	8 1/8
Ancil of *Barbary*, *per lb.*	0	1	6	0	0	3	9 3/10	0	0	3	0 1/4
Annise-seeds, *per cwt.*	3	0	0	1	0	2	2	0	18	9	0
Anvils, *per cwt.*	0	15	0	0	11	6	14 1/4	0	11	2	8 3/4
Apples, *per* bushel,	0	0	4	0	2	0	15 2/5	0	0	0	13 1/2
Arrows, for trunks, *per* gross,	0	6	8	0	1	3	8	0	1	1	10
Ashes, weed, *per cwt.*	0	10	0	0	1	1	2	0	1	8	5
Ashes, pot or pearl, *per* barrel 200 *lb.*	1	5	0	0	12	3	15	0	11	8	12 1/4
Ashes, wood or soap, *per* last of 12 barrels,	0	0	0	0	5	7	10	0	5	7	10
Awl-blades, *per* thousand,	0	13	4	0	2	6	16	0	2	3	0
And for every 112 *lb. of iron*,	0	0	0	0	4	8	5	0	4	8	5
Augurs for carpenters, *per* gross, and the duty on iron,	1	0	0	0	3	10	4	0	3	4	10
Axes, or hatchets, *per* dozen, and iron duty,	0	6	8	0	1	3	8	0	1	1	10
B											
Babies, or puppets for children, *per* gross,	0	17	10	0	3	5	9	0	3	0	2 1/4
Babies heads of earth, *per* dozen,	0	13	4	0	2	6	16	0	2	3	0

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Babies, jointed, *per* dozen,	2	0	0	0	11	5	14	0	10	2	10
All other toys for children, not particularly rated, are charged upon oath, for every 20 *s.* value,	0	0	0	0	5	8	17	0	5	1	3
Bacon of *Ireland*, *per* flitch,	0	5	0	0	0	11	11	0	0	10	2½
Bacon of *Germany*, *per* 112 *lb.*	0	0	0	0	0	3	15	0	0	3	15
Bags with locks, *per* dozen,	0	0	0	0	6	8	0	0	0	0	0
Bags with ſteel-rings, without locks, *per* dozen,	0	0	0	0	4	8	5	0	4	8	5
Beſides the duty on iron.											
Balls for children, *per* ſmall groſs,	1	0	0	0	5	8	17	0	5	1	5
Balls (waſhing), *per* ſmall groſs,	2	0	0	0	7	8	8	0	0	0	0
Soap duty on ditto, per lb.	0	0	0	0	0	3	0	0	0	0	0
Beads of Bone, *per* great groſs,	1	10	0	0	5	9	6	0	5	0	15
Beads of Box, the great groſs,	1	10	0	0	5	9	6	0	5	0	15
Beads of Cryſtal, *per* thouſand,	3	0	0	0	11	6	12	0	10	1	10
Beads of Coral, *per lb.*	0	10	0	0	3	9	12	0	3	6	15
Beads of Glaſs, *per* great groſs,	0	4	0	0	1	3	19	0	1	2	17
Beads of Square jaſper, *per* 100 ſtones,	2	0	0	0	7	8	8	0	6	9	0
Beads of Jet, *per lb.*	0	5	0	0	1	2	7 ¼	0	1	0	18 3/4
Bellows, *per* pair, *beſides* 6 *s. if the leather be worth* 20 *s.*	0	3	0	0	0	7	14	0	0	6	15
Bells, vocat. Clapper, *per lb.*	0	1	0	0	0	2	6½	0	0	2	0½
Bells, vocat. Dog bells, *per* ſmall groſs,	1	4	0	0	0	3	1½	0	0	2	14
Bells, vocat. Horſe ditto, *per* ſmall groſs,	0	10	0	0	1	11	2	0	1	8	5
Bells, vocat. Morrice ditto, *per* ditto,	0	5	0	0	0	11	11	0	0	10	2½

	Rates			Duties Paid on importation.				Duties Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Besides if made of braſs, for every 20 *s. value,*	0	0	0	0	0	1	5	0	0	1	5.
Berries, of the Britiſh *plantations, for dyers uſe, charged upon oath for*	1	0	0	0	2	10	13	0	2	4	19
Binding for brooms, *per* 112 *lb.*	0	16	8	0	3	11	17 1/2	0	3	7	2 3/4
Birds (ſinging), the dozen,	0	9	0	0	2	1	11 3/4	0	1	11	5 1/4
Birds of other kinds, not before rated, per dozen,	0	12	0	0	2	10	9 3/5	0	2	7	1
Black, (lamp), the *cwt.*	4	0	0	1	10	4	16	1	8	6	0
Bladders, per dozen,	0	0	4	0	0	0	19 3/5	0	0	0	17 1/4
Boards, vocat: Barrel-boards *per cwt.* containing 120, *of any part in* Europe, *except* Ireland *and* France,	0	5	0	0	1	5	3 1/2	0	1	3	15
Boards, vocat: *Of* Ireland, *and all other places, except* France, *and its plantations,*	0	5	0	0	0	11	11	0	0	10	2 1/2
Boards, vocat: Clap-boards, *per cwt.* containing 120, *of any place in* Europe, *except* Ireland *and* France,	0	15	0	0	4	3	10 1/2	0	3	11	5
Boards, vocat: Of *Ireland,*	0	15	0	0	2	10	15	0	2	6	7 1/2
Boards, vocat: Paſte-boards, *per M.*	0	13	4	0	2	6	16	0	2	3	0
Boards, vocat: *And for every* cwt *beſides,*	0	0	0	0	0	7	6	0	0	7	6
Boards, vocat: Pipe-boards, *per* 120, *of any part of* Europe, *except* Ireland *and* France,	1	0	0	0	5	3	14	0	0	5	3
Boards, vocat: Of *Ireland,*	1	0	0	0	3	10	4	0	0	3	4
Boards, vocat: Scale-boards, *per cwt. except of* Ireland *and* France,	0	3	4	0	0	8	5	0	0	8	4
Boards, vocat: Of *Ireland,* &c.	0	0	0	0	0	8	3	0	0	8	2
Boards, vocat: White boards, for ſhoemakers,—*except* Ireland *and* France,—*per* board,	0	1	0	0	0	3	8 7/20	0	0	3	3
Boards, vocat: Of *Ireland,* &c.	0	0	0	0	0	2	6 1/2	0	0	2	0 1/2

Note, *from the plantations free.*

MERCHANDISE INWARDS.

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20 ths	l.	s.	d.	20 ths
Books unbound, *per cwt.* not *French*, rated at	1	0	0	0	7	7	4	0	7	1	10
Ditto, ditto, *French*,	1	0	0	0	15	6	9	0	8	0	15
3 D 2 *Boxes*, vocat. Tinder-boxes, *per* groſs,	1	0	0	0	3	10	4	0	3	4	10
Pepper-boxes, *per* groſs,	1	2	6	0	4	3	9 1/2	0	3	4	11 1/2
French-boxes, for marmalade, *&c. per* dozen,	0	4	6	0	0	3	11 1/20	0	0	4	15 1/2
Sand-boxes, *per* groſs,	1	0	0	0	3	10	14	0	3	4	10
Wood ſnuff-boxes, *per* dozen,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Horn ditto, *per* dozen,	1	0	0	0	4	9	9	0	4	3	15
Ivory or tortoiſe ditto, *per* dozen,	2	0	0	0	9	6	18	0	8	7	10
Soap-boxes, *per* ſhock, of 60 dozen,	2	0	0	0	7	8	8	0	6	9	0
Spice-boxes, *per* dozen,	0	6	0	0	1	1	7 1/2	0	1	0	3
Bracelets of glaſs, *per* ſmall groſs, containing 12 dickers,	0	4	0	0	3	8	2 1/20	0	3	6	19 1/2
Ditto red, *per* ditto, ditto,	0	4	0	0	3	8	2 1/20	0	3	6	19 1/2
Braſs lamps, *per* dozen,	0	10	0	0	2	4	14 1/2	0	2	1	7 1/2
Ditto, laver-cocks. *per lb.*	0	1	4	0	0	3	16 1/2	0	0	3	9
Brimſtone, *per cwt. French*,	0	6	8	0	7	3	18	0	5	6	0
Ditto, *per* ditto, not *French*,	0	6	8	0	5	7	18	0	5	6	0
Buckram, called earrick, *per* ſhort piece,	0	2	0	0	0	5	14 9/10	0	0	5	3 3/5
Ditto, *Eaſt*-country, *per* roll,	0	3	0	0	1	2	7 3/4	0	1	0	18 3/4
Ditto, *French*, *per* dozen pieces,	2	10	0	1	11	10	2 1/2	1	0	1	17 1/2
Bugle great, *per lb.*	0	4	0	0	1	3	19 4/5	0	1	2	17
Ditto ſmall, *per lb.*	0	6	8	0	2	2	19	0	2	0	15
Ditto lace, *per lb.*	0	8	0	0	2	7	19 1/4	0	2	3	14
Butter, *per* barrel, except of *Ireland*,	1	0	0	0	3	10	4	0	3	4	10

	Rates			Duties. Paid on importation				Duties. Paid on exportation.			
C.	*l*	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Cabirets of amber, *per* piece,	3	0	0	0	14	4	7	0	12	11	3
Ditto, or counters, small, *per* piece,	2	0	0	0	7	8	8	0	6	9	0
Ditto, or counters, large, *per* piece,	4	0	0	0	15	4	16	0	13	6	0
Cables, rated or unrated, *per cwt.*	0	13	4	0	7	3	1	0	0	0	0
Caddas, or cruel riband, *per* 12 pieces,—36 yards each,	3	0	0	0	11	6	12	0	10	1	10
Calves skins in the hair, *per* piece,	0	0	10	0	0	2	$7\frac{7}{8}$	0	0	3	$3\frac{1}{8}$
Calves velves to make rennet, *per* 112 *lb.*	1	0	0	0	4	9	9	0	0	0	0
Candle plates, per lb.	0	1	4	0	0	3	$16\frac{3}{5}$	0	0	3	9
Candles of tallow, *per cwt.* besides 9 *s.* 4 *d.* excise,	1	8	0	0	14	9	18	0	0	0	0
Candles of green wax, *per lb.*	0	1	0	0	0	10	$17\frac{9}{10}$	0	0	0	0
Candles of white or yellow ditto, *per lb.*	0	1	6	0	1	0	$6\frac{1}{10}$	0	0	0	0
By 25. Geo. II. candles *imported from any place, in any package, that shall not contain* 224 lb. *of nett* candles *at leaſt, to be forfeited, and the maſter, or other perſons taking charge of the veſſel, to forfeit* 50 l. *Foreign* candles *have no drawback at exportation.*											
Candlewick, per cwt.	3	10	0	0	13	5	14	0	11	9	15
Canes, vocat. reeds, *per M.*	2	10	0	0	9	7	10	0	8	5	5
Canes, vocat. rattans, *per M.*	2	10	0	0	14	3	15	0	13	1	10
Canes, vocat. walking-canes, *per M.*	2	10	0	1	13	0	15	1	11	10	10
Capers, per lb	0	0	6	0	0	1	$3\frac{7}{10}$	0	0	1	$0\frac{3}{4}$
Cards, vocat. playing cards, *per* groſs,	6	0	0	4	15	1	4	1	0	3	0
Cards, vocat. wool cards, old, *per* dozen pairs,	0	6	0	0	1	1	$17\frac{1}{5}$	0	1	0	3
Cards, vocat. wool cards, new, *per* dozen pairs,	0	10	0	0	1	11	2	0	1	8	$5\frac{1}{5}$
All cards prohibited to be imported.											

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation.				Paid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Carpets of *Brunſwick*, *per* piece,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
China, of coarſe cotton,	0	4	0	0	1	8	9 7/8	0	1	7	7
More for every 20 s. *of the groſs price at the candle*,	0	0	0	0	2	10	4	0	2	10	4
Cornix, *per* carpet, 2 1/2 yards long,	1	5	0	0	5	11	16 1/4	0	5	4	13 1/4
Ghent, *per* dozen,	3	0	0	0	14	4	7	0	12	11	5
Perſia, *per* yard ſquare,	2	5	0	0	19	2	10 1/2	0	18	1	13 3/4
Tomey, *per* piece of 2 1/2 yards,	1	10	0	0	7	2	3 1/2	0	6	5	12 1/2
Turkey, or *Venice*, ſhort, *per* piece,	1	10	0	0	7	2	3 1/2	0	6	5	12 1/2
ditto long, containing four yards and upwards,	8	0	0	1	18	3	12	1	14	6	0
Cocoa-nuts, *per* 112 *lb.* except where prohibited importation,	2	10	0	0	11	1	12 1/2	0	10	9	7 1/2
Coffee, at importation, *per cwt.*	7	0	0	1	13	6	3	1	10	2	5
Upon payment of the above duty, the coffee *to be put into warehouſes, and upon delivery from thence, to be conſumed in* Great Britain;											
If of the *Britiſh* plantations, to pay	0	0	0	14	0	0	0	0	0	0	0
If of any other place,	0	0	0	16	16	0	0	0	0	0	0
Coker-nuts per M.	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Copper unwrought, *per cwt.*	0	10	0	0	13	7	14 1/2	0	13	4	17 1/2
hammered or raiſed, as bars, rods, *&c.*	6	0	0	1	14	9	16 1/2	1	11	11	12 1/2
ore, *per* 112 *lb.*	0	2	6	0	0	7	3 5/8	0	0	6	9 7/8
parles, or plate the mark,	0	6	8	0	1	3	8	0	1	1	10
Beſides for 112 *lb.*	0	0	0	0	16	4	17 1/2	0	16	4	17 1/2
of all ſorts fully wrought, not before particularly rated, *per* 112 *lb.*	9	6	8	2	12	4	1 1/2	2	7	10	17 1/2
Note, Copper-bars *have no drawback unleſs imported from the* Eaſt Indies, *or the coaſt of* Barbary *by the* Britiſh.											

	Rates			Duties. Paid on importation.				Duties. Paid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Copperas, green, (for dyers uſe, *per* 112 *lb.*	0	15	0	0	1	5	11	0	1	1	5½
Cordage or ropes, tarred or untarred, *per cwt.*	0	3	4	0	7	9	1	0	0	0	0
Corks, ready made, *per* groſs,	0	1	8	0	0	4	15¾	0	0	4	6¼
Corks for ſhoemakers, the dozen pieces,	0	4	0	0	0	9	4 3/10	0	0	8	2
Corks of all ſorts, *per cwt.*	0	16	8	0	3	2	10	0	2	9	15
Beans, not exceeding 28 *s. per* quarter,——*per* quarter,	1	6	8	0	19	10	8	0	11	10	8
ditto, exceeding 28 *s. per* quarter,——*per* quarter,	0	5	0	0	16	8	14	0	8	8	14
ditto, exceeding 40 *s. per* quarter, in *Britiſh* ſhips, *per* quarter,	0	0	0	0	0	11	11	0	0	10	2½
ditto in foreign ſhips, or foreign built,	0	0	0	0	1	0	6	0	0	10	2½
Barley and *malt*, not exceeding 28 *s. per* quarter,——*per* quarter,	1	6	8	0	19	10	8	0	11	10	8
ditto, exceeding 28 *s.* and not above 32 *s. per* quarter,——*per* quarter,	0	5	0	0	16	8	14	0	8	8	14
ditto, exceeding 32 *s. per* quarter, in *Britiſh* ſhips,	0	0	0	0	0	11	11	0	0	10	2½
ditto, ditto, in foreign ſhips,	0	0	0	0	1	0	6	0	0	10	2½
Note, Malt *muſt not be imported.*											
Oats, not exceeding 16 *s. per* quarter,	0	4	0	0	5	10	19½	0	3	2	19½
ditto, exceeding 16 *s.* in *Britiſh* ſhips,	0	0	0	0	0	9	4½	0	0	8	2
ditto, ditto, in foreign ſhips,	0	0	0	0	0	9	16½	0	0	8	2
Peaſe, not exceeding 40 *s. per* quarter,	0	4	0	0	16	6	19½	0	8	6	19½
ditto, exceeding 40 *s. per* quarter, in *Britiſh* ſhips,	0	0	0	0	0	9	4½	0	0	8	2
ditto, ditto, in foreign ſhips,	0	0	0	0	0	9	16½	0	0	8	2
Rye, not exceeding 36 *s. per* quarter,	1	6	8	0	19	10	8	0	11	10	8
ditto, exceeding 36 *s.* but not 40 *s. per* quarter,	0	5	0	0	16	8	14	0	8	8	14
ditto, exceeding 40 *s.* if in *Britiſh* ſhips,	0	0	0	0	0	11	11	0	0	10	2½
ditto, ditto, in foreign ſhips,	0	0	0	0	1	0	6	0	0	10	2½

Corn, viccat.

		Rates.			Duties. Paid on importation.				Duties. Paid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Corn, vocat.	*Wheat*, not exceeding 44 *s. per* quarter,	2	0	0	1	1	9	12	0	12	9	12
	ditto, exceeding 44 *s.* but not 53 *s.* 4 *d. per* quarter,	0	6	8	0	16	11	12	0	8	11	12
	ditto, exceeding 53 *s.* 4 *d.* and not above 4 *l.*	0	0	0	0	8	11	12	0	4	11	12
	ditto, exceeding 4 *l.* in *Britiſh* ſhips,	0	0	0	0	1	3	8	0	1	1	10
	ditto, ditto, in foreign ſhips,	0	0	0	0	1	4	8	0	1	1	10
	Note, Corn *may not be imported in any other bottoms than* Britiſh, Iriſh, *and thoſe of the country where it is produced.*											
	D.											
Deals, vocat.	*Burgendorp, per* 120,	12	0	0	3	8	8	8	3	3	0	0
	Meabro, per 120,	4	0	0	1	2	10	16	1	1	0	0
	Norway, or *German, per* 120,	5	0	0	1	8	7	10	1	6	3	0
	Spruce, per 120,	15	0	0	4	5	10	10	3	18	9	0
	No deals to be imported unleſs in Britiſh *or* Iriſh *ſhips, or thoſe of the country of which they are the growth. Vide* Wood.											
Dornix	with caddas, *per* piece of 15 yards,	1	10	0	0	8	7	1	0	7	10	10
	with ſilk, *per* piece of 15 yards,	2	0	0	0	11	5	8	0	10	6	0
	with wool, ditto ditto,	1	5	0	0	7	1	$17\frac{2}{4}$	0	6	6	15
	with thread, ditto ditto,	1	0	0	0	5	8	14	0	5	3	0
	French, per yard,	0	2	0	0	1	4	$4\frac{0}{40}$	0	0	9	$13\frac{2}{40}$
Down, per lb.		0	1	6	0	0	4	$6\frac{7}{40}$	0	0	3	$17\frac{5}{40}$
Durance, or duretty, with thread, *per* yard,		0	6	8	0	1	3	8	0	1	1	10
Ditto, with ſilk, *per* yard,		0	10	0	0	1	11	2	0	1	8	5

Drugs from the place of their growth.

	Rates.			Duties. Paid on importation.				Duties. Paid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Almonds, bitter, *per* 112 *lb.*	2	0	0	0	7	9	0	0	6	9	12
Aloes cicatrina, *per lb.*	0	5	0	0	0	11	12½	0	0	10	4
Aloes epatica, *per lb.*	0	2	0	0	0	4	13	0	0	4	1½
Ambergreaſe, black or grey, *per oz. Troy,*	3	0	0	0	11	7	10	0	10	2	8
Aquafortis (for dyers uſe free) *per* bottle of four gallons,	2	5	0	0	0	0	0	0	0	0	0
Arſenic (for dyers uſe free) *per lb.*	0	0	4	0	0	0	0	0	0	0	0
Aſſa fœtida, *per lb*	0	1	2	0	0	2	14¼	0	0	2	7½
Balſamum artificial, *per lb.*	0	3	4	0	0	7	15	0	0	6	16
Balſamum capaiva, *per lb.*	0	2	6	0	0	8	7⅝	0	0	7	13¾
Balſamum natural, *per lb.*	0	10	6	0	1	11	5	0	1	8	8
Barbadoes tar, *per lb.*	0	0	3	0	0	0	16 6/10	0	0	0	15 7/10
Benjamin of all ſorts, *per lb.*	0	5	0	0	0	11	12½	0	0	10	4
Black lead, *per* 112 *lb.*	1	10	0	0	5	9	15	0	5	1	4
Borax unrefined, *per lb.*	0	3	4	0	0	7	15	0	0	6	16
Borax refined, *per lb.*	0	13	4	0	2	7	0	0	2	3	4
Camphire unrefined, *per lb.*	0	2	6	0	0	5	16¼	0	0	5	2
Camphire refined, *per lb.*	0	5	0	0	0	11	12½	0	0	10	4
Cantharides, *per lb.*	0	5	0	0	0	11	12½	0	0	10	4
Capita papaverum, *per M.*	0	5	0	0	1	4	15½	0	1	3	6¾
Caſtoreum, or beaver's cods, *per lb.*	0	10	0	0	1	11	5	0	1	8	8
Coral red or white, *per lb. in fragm.*	0	3	4	0	0	7	15	0	0	6	16
Coral whole unpoliſhed, *per lb.*	1	0	0	0	3	10	10	0	3	4	16
Coral whole poliſhed, *per lb.*	1	0	0	0	5	1	10	0	4	7	16

MERCHANDISE INWARDS.

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Drugs from the place of their growth.	Coriander-seeds, *per* 112 *lb.*	1	0	0	0	3	10	0	0	3	4	16
	Cortex elutheriæ, *per* 112 *lb.*	1	10	0	0	8	4	$11\frac{1}{2}$	0	7	8	$0\frac{1}{2}$
	Cortex guaiaci, *per* 112 *lb.*	3	0	0	0	11	7	10	0	10	2	8
	Cortex Peruvianus, or Jesuits bark, *per lb.*	2	6	0	0	0	8	$7\frac{5}{8}$	0	0	7	$13\frac{3}{8}$
	Cortex limonum, vel aurantiorum, *per lb.*	0	0	6	0	0	1	$13\frac{21}{40}$	0	0	1	$10\frac{27}{40}$
	Cortex tamarisci, *per lb.*	0	0	8	0	0	1	11	0	0	1	$7\frac{1}{5}$
	Cream of tartar, (for dyers use free), *per* 112 *lb.*	2	10	0	0	0	0	0	0	0	0	0
	Cummin seeds, *per* 112 *lb.*	1	13	4	0	6	5	10	0	5	8	0
	Dens apri, *per lb.*	0	2	0	0	0	6	$14\frac{1}{10}$	0	0	6	$2\frac{7}{10}$
	Dens equi marini, *per lb.*	0	2	0	0	0	6	$14\frac{1}{10}$	0	0	6	$2\frac{7}{10}$
	Eboris rasuræ, *per lb.*	0	0	2	0	0	0	$11\frac{7}{40}$	0	0	0	$10\frac{3}{40}$
	Elleborus albus et niger, *per lb.*	0	0	8	0	0	1	11	0	0	1	$7\frac{1}{5}$
	Essence of limons, *per lb.*	0	6	8	0	1	10	7	0	1	8	9
	Euphorbium, *per lb.*	0	0	8	0	0	1	11	0	0	1	$7\frac{1}{5}$
	Fennel seeds, *per lb.*	0	0	6	0	0	1	$3\frac{1}{4}$	0	0	1	$0\frac{2}{5}$
	Frankincense, *per* 112 *lb.*	0	12	0	0	2	3	18	0	2	0	$9\frac{3}{5}$
	Gentiana, *per lb.*	0	0	6	0	0	1	$3\frac{1}{4}$	0	0	1	$0\frac{2}{5}$
	Grains of Guinea, *per* 112 *lb.*	1	10	0	0	5	9	15	0	5	1	4
	Grains of France, *per lb.*	1	10	0	0	9	8	$12\frac{1}{2}$	0	6	6	$1\frac{1}{2}$
	Green ginger, *per lb.*	0	2	0	0	0	4	13	0	0	4	$1\frac{3}{5}$
	Guinea pepper, *per lb.*	0	1	0	0	0	2	$6\frac{1}{2}$	0	0	2	$0\frac{4}{5}$
	Gum armoniac, *per lb.*	0	1	0	0	0	2	$6\frac{1}{2}$	0	0	2	$0\frac{4}{5}$
	Gum guaiaci, *per lb.*	0	4	0	0	0	9	6	0	0	8	$3\frac{1}{5}$

D.

		Rate	Duties. Paid on importation				Repaid on exportation.			
		l. s. d	l.	s.	d.	20ths	l.	s.	d.	20ths
Drugs from the place of their growth.	Gum sandrake, *per lb.*	1 8 0	0	0	5	2	0	4	9	2 2/5
	Gum serapinum, *per lb.*	0 1 0	0	0	3	9 3/5	0	0	3	1 1/5
	Horns of harts or ſtags, *per* hundred,	1 10 0	0	5	9	15	0	5	1	4
	Incenſe, or olibanum, *per* 112 *lb.*	5 0 0	0	4	4	10	0	17	0	0
	Julep, *per lb.*	0 4 0		0	9	6	0	0	8	3 2/5
	Manna, *per lb.*	0 2 6		0	5	16 1/4	0	0	5	2
	Mercury præcipitat. *per lb.*	0 6 8	0	1	3	10	0	1	1	12
	Mercury ſublimat. *per lb.*	0 3 0	0	0	6	19 1/2	0	0	6	2 2/5
	Muſk, *per oz. Troy*,	2 0 0	0	7	9	0	0	6	9	12
	Muſk-cods *per* dozen,	2 0 0	0	7	9	0	0	6	9	12
	Myrrha, *per lb.*	0 3 0	0	0	6	19 1/4	0	0	6	2 2/5
	Nardus celtica, *per* 112 *lb.*	5 12 0	1	1	8	8	0	19	0	9 1/5
	Nitrum, *per lb.*	0 2 0	0	0	4	13	0	0	4	1 1/5
	Nutmegs condited, *per lb.*	0 4 0	0	0	9	6	0	0	8	3 1/5
	Opium, *per lb.*	0 10 0	0	1	11	5	0	1	8	8
	Oil of almonds, *per lb.*	0 1 0	0	0	2	6 1/4	0	0	2	0 4/5
	Oil of amber, *per lb.*	0 10 0	0	0	2	3 0	0	0	2	3
	Oil of aniſe, *per lb.*	0 5 0	0	0	1	4 15 1/4	0	0	1	3 6 1/4
	Oil of cinnamon, *per oz. Troy*,	0 5 0	0	0	1	4 15 1/4	0	0	1	3 6 1/4
	Oil of juniper, *per lb.*	0 2 0	0	0	0	14 7/10	0	0	0	2 7/10
	Oil of mace, *per lb.*	0 6 0	0	0	1	1 19	0	0	1	0 4/5
	Oil of roſemary, *per lb.*	0 8 0	0	0	1	6 12	0	0	1	4 2/5
	Oil of thyme, *per lb.*	0 5 0	0	0	1	4 15 1/4	0	0	1	3 6 1/4

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Drugs from the place of their growth.	Oil of turpentine, *per lb.*	0	0	6	0	0	1	3 1/4	0	0	1	0 3/5
	Oil of vitriol, *per lb.*	0	1	0	0	0	3	7 1/20	0	0	3	1 7/20
	Orange, jeſſamine, or other perfumed oils, not otherwiſe rated, *per lb.*	0	5	0	0	1	4	15 1/4	0	1	3	6 3/4
	Chemical oils not otherwiſe rated, *per lb.*	0	2	0	0	0	6	14 1/20	0	0	6	2 7/20
	Poppy-ſeeds, *per lb.*	0	0	8	0	0	1	11	0	0	1	7 1/5
	Prunes of Brunolia, *per lb.*	0	1	0	0	0	2	6 1/2	0	0	2	0 4/5
	Quickſilver,	0	3	0	0	0	6	19 1/2	0	0	6	2 2/5
	Radix ſerpentariæ, *per lb.*	0	2	6	0	0	8	7 5/8	0	0	7	1 3/8
	Red lead, *per* 112 *lb.*	0	16	8	0	3	2	15	0	2	10	0
	Sal Alkali, *per lb.*	0	4	0	0	0	9	6	0	0	8	3 1/5
	Sal Nitre, *per lb.*	0	1	6	0	0	3	9 1/4	0	0	3	1 1/5
	Sal Prunellæ, *per lb.*	0	0	6	0	0	1	13 1/40	0	0	1	0 1/40
	Sal Tartari, *per lb.*	0	1	0	0	0	3	7 1/20	0	0	3	1 7/20
	Sal Vitrioli, *per lb.*	0	1	0	0	0	3	7 1/20	0	0	3	1 7/20
	Saſſafras, *per* 112 *lb.*	1	0	0	0	3	10	10	0	3	4	16
	Sena, *per lb*	0	2	6	0	0	5	16 1/4	0	0	5	2
	Seeds for gardens, of all ſorts, *per lb.*	0	0	8	0	0	1	11	0	0	1	7 1/5
	Sperma ceti fine, *per lb.*	0	5	0	0	0	11	12 1/2	0	0	10	4
	Sperma ceti coarſe, *per* 112 *lb.*	4	0	0	0	15	6	0	0	13	7	4
	Spikenard, *per lb.*	0	6	8	0	1	3	10	0	1	1	12
	Sulphur vivum, *per lb.*	0	0	8	0	0	1	11	0	0	1	7 1/5

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	E.	l.	s.	d	l.	s.	d.	20ths	l.	s.	d.	20ths
	Dging for hats, or caddas, *per* dozen,	0	0	6	0	1	3	15 3/4 9/20	0	1	2	4 5/8
	Elephants teeth, *per cwt.*	1	0	0	1	2	10	16	1	1	0	0
	Enamel, per lb.	0	4	0	0	1	7	8 1/5	0	1	5	14
	Befides for every lb. of crown, plate, or flint-glafs,	0	0	0	0	8	0	0	0	0	0	0
	Ditto of green or other glafs,	0	0	0	0	2	0	0	0	0	0	0
East-India goods, which pay duty ad valorem.	China ware, *per groſs*, value at the ſale of	100	0	0	39	19	7	11 1/4	37	18	7	15 3/5
	Cowries, *per* ditto,	100	0	0	26	14	5	2 14/40	25	0	9	14 4/40
	Diamonds, pearls, rubies, &c. free.											
	Dimities flowered or ſtitched, ſheets or waiſtcoats, *per*	100	0	0	28	3	5	19 1/20	26	17	4	0 1/2
	more the 15 *per*	100	0	0	14	5	0	0	14	5	0	0
	Drugs { manufactured, *per*	100	0	0	33	12	7	10 3/4	31	2	3	9 9/16
	Drugs { unmanufactured, *per*	100	0	0	26	6	6	3	24	12	8	9
	Goods for dyers uſe unmanufactured, *per*	100	0	0	17	10	11	0	15	12	11	4 1/2
	Rough mother of pearl-ſhells, tutenage, &c. *per*	100	0	0	23	18	7	13 1/2	22	3	8	6 1/2
	Lacquered ware, *per*	100	0	0	43	0	0	0	40	12	6	0
	Goods manufactured, *viz.* aggats, arangos, cornelians, fans, mangos, mother of pearl counters, prints, roſewood tables, ſago, ſey, &c.	100	0	0	31	14	2	10 1/2	30	2	11	10 1/2
	Goods for dyers uſe manufactured, *per*	100	0	0	26	13	0	0	24	19	4	0
	Muſlin and white callicoes, flowered or ſtitched,	100	0	0	29	0	11	0	27	15	2	0
	More 15 *per cent.* on the groſs ſale,	0	0	0	14	5	0	0	14	5	0	0
	Tea, *per*	100	0	0	23	18	7	13 1/4	0	0	0	0
	and for the inland duty, *per*	100	0	0	25	0	0	0	0	0	0	0
	Wax candles, *per* 100 *lb.* weight, at 1 *s per lb.*	5	0	0	0	14	11	12 1/2	0	14	7	2
	Beſides exciſe, at 8 *d. per lb.*	0	0	0	3	6	8	0	0	0	0	0

F.

Fish of all kinds taken and imported by Britiſh *free.*
Flax imported in Britiſh *or* Iriſh *ſhips, free.*

			Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Furs, vocat.	Ermins, the timber, of 40 ſkins,		2	0	0	0	9	6	18	0	8	7	10
	Badgers ſkins, *per* piece,		0	2	0	0	0	5	14 9/10	0	0	5	3 1/2
	Bears ſkins,	black or red, *per* piece,	1	0	0	0	4	9	9	0	4	3	15
		white *per* piece,	2	0	0	0	9	6	18	0	8	7	10
	Beaver	ſkins, the whole piece,	0	2	6	0	0	7	3 5/8	0	0	4	6 13/16
		wombs, the piece,	0	1	8	0	0	4	15 3/4	0	0	4	6 1/4
	Budge	Black, tawed, *per dozen*,	1	6	8	0	6	4	12	0	5	9	0
		Black, untawed, *per* hundred,	3	10	0	0	16	9	1 1/2	0	15	1	2 1/2
		Navern, *per* 100 legs,	0	8	4	0	1	11	18 3/4	0	1	9	11 1/4
		Poults, *per* fur, of four pains,	1	0	0	0	4	9	9	0	4	3	15
		Rumney, *per* 100 legs,	0	6	8	0	1	7	3	0	1	5	5
		White, tawed, *per* hundred,	2	0	0	0	9	6	18	0	8	7	10
	Calaber	Seaſoned, *per* pain,	1	9	0	0	4	9	9	0	4	3	15
		Stag, *per* pain,	0	12	6	0	2	11	18 3/8	0	2	8	6 7/8
		Tawed, the timber of 40 ſkins,	0	8	0	0	1	10	19 1/5	0	1	8	14
		Untawed, ditto, ditto,	0	6	8	0	1	7	3	0	1	5	5
	Cats	Skins, *per* 100,	2	0	0	0	9	6	18	0	8	7	10
		Poults, *per* ditto,	1	0	0	0	4	9	9	0	4	3	15
		Wombs, *per* pain,	0	6	3	0	1	5	19 3/16	0	1	4	3 7/16
	Fitches	*per* timber, of 40 ſkins,	0	13	4	0	3	2	6	0	2	10	10
		per pain or mantle,	0	12	6	0	2	11	18 3/8	0	2	8	6 1/4

		Rates. l.	s.	d.	Duties paid on importation. l.	s.	d.	20ths	Duties repaid on exportation. l.	s.	d.	20ths
Furi, vocat.	Foxes, *viz.* the black fox skin,	10	0	0	2	7	10	10	2	3	1	10
	Foxes, *viz.* the ordinary skin,	0	1	4	0	0	3	16 3/5	0	0	3	9
	Foxes, *viz.* the pain or mantle,	0	15	0	0	3	7	1 3/4	0	3	2	16 1/4
	Foxes, *viz.* Wombs, poults, or pieces, *per* pain,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
	Foynes, *viz.* Backs, *per* dozen,	0	13	4	0	3	2	6	0	2	10	10
	Foynes, *viz.* Poults, *per* hundred,	1	6	8	0	6	4	12	0	5	9	0
	Foynes, *viz.* Raw, *per* piece,	0	1	0	0	0	2	17 9/20	0	0	2	11 1/4
	Foynes, *viz.* Tails, *per* pain or mantle,	0	12	6	0	2	11	18 1/8	0	2	8	6 7/8
	Foynes, *viz.* with tails, *per* piece,	0	3	4	0	0	9	11 1/2	0	0	8	12 1/2
	Foynes, *viz.* without tails, *per* piece,	0	4	0	0	0	11	9 3/5	0	0	10	7
	Foynes, *viz.* seasoned wombs, *per* pain,	1	6	8	0	6	4	12	0	5	9	0
	Foynes, *viz.* Stag wombs, *per* pain,	0	15	0	0	3	7	1 3/4	0	3	2	16 1/4
	Grays tawed, *per* timber, of 40 skins,	0	12	6	0	2	11	18 1/8	0	2	8	6 7/8
	Grays untawed, *per* ditto,	0	8	4	0	1	11	18 3/4	0	1	9	11 1/4
	Black Jennets, raw, *per* skin,	0	12	6	0	2	11	18 1/8	0	2	8	6 7/8
	Ditto, seasoned, *per* skin,	0	16	8	0	3	11	17 1/2	0	3	7	2 1/2
	Grey ditto, raw, *per* skin,	0	3	0	0	0	8	12 7/20	0	0	7	15 1/4
	Ditto, seasoned, *per* skin,	0	4	0	0	0	11	9 4/5	0	0	10	7
	Leopard's skins, *per* piece,	1	5	0	0	5	11	16 3/4	0	5	4	13 3/4
	Leopard's wombs, *per* pain,	5	0	0	1	3	11	5	1	1	6	15
	Martrons, *per* timber of forty skins,	10	0	0	2	7	10	10	2	3	1	10
	Ditto, *per* pain or mantle,	9	0	0	2	3	1	1	1	18	9	15
	Ditto poults, *per* pain or mantle,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/4

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Furs, vocat. Martrons, gills, *per* timber of forty skins,	0	12	0	0	2	10	$9\frac{2}{5}$	0	2	7	1
Ditto tails, *per* hundred,	2	0	0	0	9	6	18	0	8	7	16
Miniver, *per* mantle,	0	13	4	0	3	2	6	0	2	10	10
Minks tawed, *per* timber,	4	0	0	0	19	1	16	0	17	3	0
Ditto untawed, *per* timber,	3	0	0	0	14	4	7	0	12	11	5
Moles skins, *per* dozen,	0	0	6	0	0	1	$8\frac{3}{4}\frac{9}{0}$	0	0	1	$5\frac{7}{8}$
Otters-skins, *per* piece,	0	5	0	0	1	2	$7\frac{1}{4}$	0	1	0	$18\frac{1}{4}$
Ounce skins, *per* piece,	0	12	6	0	2	11	$18\frac{1}{8}$	0	2	8	$6\frac{7}{8}$
Sables of all sorts, *per* timber,	30	0	0	7	3	7	10	6	9	4	10
Wolverings, *per* piece,	0	12	6	0	2	11	$18\frac{1}{8}$	0	2	8	$6\frac{7}{8}$
Wolves skins untawed,	1	2	0	0	5	6	$1\frac{7}{20}$	0	4	11	$10\frac{1}{4}$
All unrated furs, *for every* 20 s. *value on oath*,	0	0	0	0	4	9	9	0	4	3	15
If any of the above skins, *or other* furs, *be tawed, they are prohibited*; *and otherwise dressed, to pay more for every* 20 s. *value, upon oath*,	0	0	0	0	6	6	0	0	0	0	0
Fustians. *Amsterdam, Holland*, or *Dutch*, *per* piece, containing $2\frac{1}{2}$ pieces of 15 yards to the half piece,	8	0	0	1	10	9	12	1	7	0	0
Barmittians, *per* piece, containing two half-pieces,	8	0	0	1	10	9	12	1	7	0	0
Cullen fustians, *per* ditto, ditto,	8	0	0	1	10	9	12	1	7	0	0
Holmes and *Bevernex* fustians, *per* bale of 45 half-pieces,	80	0	0	15	8	0	0	3	10	0	0
Ditto, *per* piece of two half-pieces,	3	14	0	0	14	2	$18\frac{4}{5}$	0	12	5	17
Naples fustians, *viz.* Tripe or Velure plain, the half-piece containing $7\frac{1}{2}$ yards,	4	0	0	0	15	4	16		13	6	0
Tripe or Velure plain, *per* yard,	0	10	0	0	1	11	2	0	1	8	5

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation				Repaid on exportation.			
	£	s.	d.	£.	s.	d.	20ths	£.	s.	d.	20ths
Fuſtians. *Sparta* velvet, *per* yard,	0	16	0	0	3	0	19 8/8	0	2	8	8
Jean fuſtians, *per* piece of 2½ pieces	3	7	6	0	12	10	15 3/5	0	11	5	13 1/2
Milan fuſtians, *per* piece of two half-pieces,	8	0	0	1	10	9	12	1	7	0	0
Auguſta fuſtians, *per* ditto ditto,	4	10	0	0	17	3	18	0	15	2	5
Ditto with ſilk, *per* yard,	0	8	0	0	2	3	9 3/5	0	2	1	4
of *Wezel*, *per* piece, containing two half-pieces,	8	0	0	1	10	9	12	1	7	0	0
G.											
Garnets, ſmall, rough, *per lb.*	1	0	0	0	3	10	4	0	3	4	10
Garnets, ſmall or great, if cut, *per lb.*	3	0	0	0	11	6	12	0	10	1	10
Garnets, ditto of the *Eaſt Indies*, *per lb.*	3	0	0	1	2	9	12	1	1	4	10
Glue, *per cwt.*	1	0	0	0	3	10	4	0	3	4	10
Gloves of *Bridges*, *per* groſs of 12 dozen,	2	10	0	0	9	7	10	0	8	5	5
Gloves of *Canary*, *Milan*, or *Venice*, plain, *per* dozen of pairs,	1	0	0	0	3	10	4	0	3	4	10
Gloves of ditto, wrought with gold or ſilver, *per* dozen,	4	0	0	0	15	4	16	0	13	6	0
Gloves of *French*, plain, *per* groſs,	2	10	0	1	13	10	2 1/2	1	0	1	17 1/2
Gloves of ditto wrought with gold or ſilver, *per* dozen pairs,	4	0	0	2	14	1	16	1	12	3	0
Gloves of *Spaniſh* plain, *per* dozen pairs,	0	15	0	0	2	10	13	0	2	6	7 1/2
Gloves of ſilk, knit, *per* dozen pairs,	2	0	0	0	11	5	8	0	10	6	0
Gloves of *More for every* lb. *of Vandon the dozen pairs*,	0	0	0	0	1	10	10	0	1	10	10
Gloves of *More for leather for every* 20 s. *value upon oath*,	0	0	0	0	6	0	0	0	0	0	0
Glovers clippings, *per* 112 *lb.*	0	5	0	0	1	2	7 1/2	0	1	0	18 1/2
Gold foil, *per* ſmall groſs,	0	6	8	0	1	3	8	0	1	1	10

Grocery-wares, vocat.

	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Gold paper, per small grofs,	0	13	4	0	3	2	6	0	0	0	0
Sugar-candy, brown, *per* 112 *lb.*	1	0	0	2	8	6	0	2	3	9	0
ditto from the *Eaſt Indies,*	1	0	0	4	6	0	0	4	1	3	0
ditto, white, *per* 112 *lb.*	1	5	0	3	12	9	0	3	5	7	10
ditto from the *Eaſt Indies,*	1	5	0	6	9	0	0	6	1	10	10
Muſcovadoes. per 112 *lb.*	4	0	0	0	19	4	16	0	17	6	0
refined double or ſingle, in loaves, *per cwt.*	1	7	0	4	2	5	8	3	14	4	10
St. *Thome* and *Pannelles, per cwt.*	2	0	0	0	9	8	8	0	8	9	0
white, *per cwt.*	7	6	8	1	15	4	16	2	19	7	0
ditto from the *Eaſt Indies,*	7	6	8	3	3	0	16	2	19	7	0
ditto from the *Britiſh* plantations,	5	0	0	1	1	1	0	0	18	8	10
brown, from the *Eaſt Indies,*	4	0	0	1	14	4	16	1	12	6	0
Sugar, brown, and *Muſcovadoes,* from the *Britiſh* plantations,	1	10	0	0	6	3	18	0	5	7	7
If exported in twelve months, all ſugar *of the* Britiſh *plantations draws back the whole duty, without any diſcount whatever.*											
Almonds, *per cwt.*	6	0	0	2	0	4	4	1	17	6	0
Anniſe-ſeeds, *per cwt.*	3	0	0	1	0	2	2	0	18	9	0
Cinnamon, *per lb.*	0	6	8	0	3	8	17 $\frac{5}{7}$	0	3	4	15 $\frac{13}{35}$
Cloves, *per lb.*	0	4	0	0	2	2	18 $\frac{1}{20}$	0	2	0	3 $\frac{13}{35}$
Currants, *per cwt.*	6	0	0	1	2	1	7	1	0	7	7
Dates, *per cwt.*	6	0	0	2	0	4	4	1	17	6	0
Figs, *per cwt.*	1	13	4	0	11	2	10	0	10	5	0
Ginger of the *Eaſt Indies, per lb.*	0	3	0	0	1	0	2 $\frac{1}{10}$	0	0	11	3

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l	s.	d.	20ths	l.	s.	d.	20ths
Grocery wares, viz.at.											
Ginger of the *Britiſh Weſt-Indies, per* 112 *lb.*	1	0	0	0	9	6	4	0	9	0	10
Ginger of the foreign *Weſt-Indies, per lb.*	0	1	4	0	0	5	7	0	0	5	0
Liquorice, *per* 112 *lb.*	1	10	0	1	4	9	6	1	4	0	15
ditto in powder, *per* 112 *lb.*	2	0	0	2	4	8	8	2	3	9	0
Mace, *per lb.*	0	6	0	0	3	6	$7\frac{12}{15}$	0	3	2	$5\frac{7}{15}$
Nutmegs, *per lb.*	0	3	0	0	1	8	$3\frac{7}{10}$	0	1	6	$2\frac{13}{15}$
Pepper, imported directly from the place of its growth in *Britiſh* bottoms, *per lb.* to be lodged in warehouſes,	0	1	8	0	0	1	$9\frac{1}{8}$	0	0	0	0
From thence taken for home conſumpt, to pay	0	0	0	0	0	4	$2\frac{1}{8}$	0	0	0	0
May be imported to London *only.*											
Pimento of and from the *Britiſh* plantations, *per lb.*	0	0	6	0	0	1	$1\frac{3}{4}\frac{3}{0}$	0	0	1	$1\frac{7}{8}$
Plums, dried, *per lb.*	0	0	6	0	0	1	$1\frac{3}{4}\frac{3}{0}$	0	0	1	$1\frac{7}{8}$
Prunes, *French*, *per* 112 *lb.*	0	15	0	0	10	10	$16\frac{3}{4}$	0	6	9	$10\frac{5}{4}$
ditto, not *French*, *per* 112 *lb.*	0	15	0	0	5	0	$10\frac{1}{1}$	0	4	8	5
Raiſins, great, *per* 112 *lb.*	1	10	0	0	13	2	$3\frac{1}{8}$	0	12	5	$11\frac{1}{8}$
Raiſins, of the ſun, *per cwt.*	2	0	0	0	16	0	18	0	15	1	10
Raiſins, of *Lipra* or *Belvedera*, *per cwt.*	0	1	0	0	7	8	$3\frac{0}{8}\frac{0}{0}$	0	7	5	$1\frac{3}{4}$
Raiſins, of *Smyrna*, black, *per cwt.*	1	0	0	0	10	3	9	0	9	9	15
Raiſins, of ditto, red, *per cwt.*	1	0	0	0	10	3	9	0	9	9	15
Raiſins, of all other places not formerly rated, *per cwt.*	0	10	0	0	7	4	$14\frac{2}{8}$	0	7	1	$10\frac{5}{8}$
More if in a foreign bottom for every 20 *s. value of the above rates,*	0	0	0	0	3	0	0	0	0	0	0

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
	H.											
Hair of	Camels, *per lb.*	0	3	0	0	0	6	18 3/4	0	0	6	14 1/4
	Black cattle, *per* 112 *lb.*	1	10	0	0	7	2	3 1/2	0	6	5	12 1/4
	Elks for saddles, *per* 112 *lb.*	0	12	6	0	2	4	17 1/4	0	2	1	6 1/2
	Goats, *per lb.*	0	1	2	0	0	2	13 9/10	0	0	2	7 1/2
	Horses, *per lb.*	0	2	6	0	0	7	3 1/10	0	0	6	9 7/8
	Human for perukes, *per lb.*	0	6	8	0	1	7	3	0	1	5	5
	for bottoms for sieves, *per* gross of hair,	0	10	0	0	1	11	2	0	1	8	5
Handkerchiefs, per dozen,		3	0	0	0	11	6	12	0	10	1	10
Besides if made of silk, for	*every dozen,*	0	0	0	0	5	7	10	0	5	7	10
	every pound weight,	0	0	0	0	1	0	10	0	1	10	10
3 E 2 *Hat-bands, per* gross,		0	5	0	0	2	4	8 1/2	0	2	3	0
Hemp, vocat.	Cullen or steel hemp, and all other kinds dressed, *per cwt.*	10	0	0	1	18	6	0	1	13	9	0
	Short dressed, *per cwt.*	8	0	0	1	10	9	12	1	7	0	0
	Spruce, *Muscovia,* and all other rough hemp, *per cwt.*	0	13	4	0	3	2	6	0	2	10	10
	Of Ireland *and the* British *plantations free.*											
	The hemp *to be imported in no other than* British *bottoms, or of the country of which it is the produce.*											
Hempseed, per last,		1	0	0	3	15	0	0	3	15	0	0
More for every 20*s. value upon oath,*		0	0	0	0	3	10	4	0	3	4	10
Hides, vocat.	Buff hides, *per* piece,	0	10	0	0	3	9	12	0	3	6	15
	And besides for every pound weight,	0	0	0	0	0	7	0	0	0	4	13 1/2
	Cow or horse hides in the hair, *per* piece,	0	2	6	0	0	7	3 1/2	0	0	6	9 1/2

MERCHANDISE INWARDS.	RATES.			DUTIES. Paid on importation				DUTIES. Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Hides, vocat. Cow or horse hides tanned, *per* piece,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
And for every pound weight,	0	0	0	0	0	3	10	0	0	2	6 3/5
Cow hides of *Barbary* and *Muscovy, per* piece,	0	2	6	0	0	7	3 5/8	0	0	6	9 3/8
And besides, if dressed in oil, per lb.	0	0	0	0	0	7	0	0	0	4	13 1/2
And besides, if tanned, per lb.	0	0	0	0	0	3	10	0	0	2	6 3/5
And besides, if tawed, per hide,	0	0	0	0	3	6	0	0	2	4	0
India hides, *per* piece,	0	4	2	0	0	11	19 3/8	0	0	10	15 5/8
And besides, if dressed in oil, per lb.	0	0	0	0	0	7	0	0	0	4	13 1/2
And besides, if tanned, per lb.	0	0	0	0	0	3	10	0	0	2	6 3/5
And besides, if tawed, per hide,	0	0	0	0	3	6	0	0	2	4	0
Of horses, mares, and geldings, tawed, *for every* 20 s. *of their value upon oath,*	0	0	0	0	4	9	9	0	4	3	15
And besides for every hide,	0	0	0	0	2	0	0	0	1	4	0
Losh hides, *per* piece,	0	5	0	0	1	10	16	0	1	9	7 1/2
And besides for every pound weight,	0	0	0	0	0	7	0	0	0	4	13 1/5
Red or *Muscovia* hides, tanned, coloured, or uncoloured, *per* hide,	0	6	8	0	1	7	3	0	1	5	5
Besides for every pound weight,	0	0	0	0	0	3	0	0	0	2	0
All other hides, *and pieces of* hides *not before rated, for every* 20 s. *value upon oath,*	0	0	0	0	4	9	9	0	4	3	15
And besides, if tanned, per lb.	0	0	0	0	0	3	10	0	0	2	6 3/5
And besides, if dressed in oil, per lb.	0	0	0	0	0	7	0	0	0	4	13 1/5
And besides, if tawed, per hide,	0	0	0	0	3	6	0	0	2	4	0
All other hides *in the hair, or undressed, half custom.*											
Honey, per barrel,	2	0	0	0	7	8	8	0	6	9	0

MERCHANDISE INWARDS.	Rates	Duties. Paid on importation.	Duties. Repaid on exportation.
	l. s. d	l. s. d. 20ths	l. s. d. 20ths
Hops from the *British* plantations free,			
Hops per cwt.—no drawback to Ireland,	15 0 0	5 4 6 0	3 9 4 10
Horses or mares, *per* piece,	10 0 0	1 18 6 0	1 13 9 0
I.			
Incle unwrought or short spinnel, *per lb. of the manufacture of any place not belonging to* Great Britain, *in lieu of all other duties, pay* per lb. *by* 24*th* Geo. II.	0 0 0	0 3 0 0	0 0 0 0
Incle wrought, *per* dozen pounds,	8 0 0	1 5 8 16	1 1 11 4
Indico of *Turkey*, *West Indies*, *British* plantations, free.			
Ink for printers, *per cwt.*	2 0 0	0 7 8 8	0 6 9 0
Iron, vocat. *Anys*, *Spanish*, *Spruce*, and *Swedish*, *imported in foreign built ships*, per *ton*,	7 0 0	2 17 10 13	2 14 6 15
Ditto in British *bottoms*, *by* British *sailors*,	7 0 0	2 8 6 3	2 5 2 5
No drawback, if exported to America, *per* 9th Anne.			
Rod iron, *per cwt.*	1 0 0	0 8 6 9	0 8 0 15
Ditto from *Ireland*,	1 0 0	0 3 10 4	0 3 4 10
Ditto, under $\frac{1}{4}$ of an inch square, *per cwt.*	1 0 0	0 8 6 9	0 8 0 15
Unwrought, of *Ireland*, *per* ton, containing 20 *cwt.* of 112 *lb.*	7 0 0	1 6 11 8	1 3 7 10
Ditto of all other places, *per* ton,—in *British* ships,	7 0 0	2 8 6 3	2 5 2 5
in foreign ships,	7 0 0	2 17 10 13	2 14 6 15
Iron wares manufactured, not otherwise rated nor prohibited, *per* 112 *lb.*	2 0 0	0 7 8 8	0 3 6 9
Besides *for kettles*, per *piece*,	0 0 0	0 1 2 $1\frac{1}{4}$	0 1 2 $1\frac{1}{4}$
Besides *for other manufactures*, *per cwt.*	0 0 0	0 4 8 5	0 4 8 5

		Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Iron, vocat.	Iron ore, *per* ton,	0	10	0	0	2	4	14½	0	2		17½
	Old bushel, broken, and cast iron, *per* ton,	2	10	0	0	11	11	12½	0	10	9	7½
	Pig, or bar iron, *from the* British *plantations free.*											
	Backs for chimneys, small, *per* piece,	0	6	8	0	2	4	10½	0	2	2	10½
	Backs for chimneys, large, *per* piece,	0	15	4	0	14	9	1	0	4	5	5
	Bands for kettles, *per cwt.*	2	0	0	0	12	4	13	0	11	5	5
	Fire-irons, *per* gross,	0	10	0	0	1	11	2	0	1	8	5
	Hoops *per cwt.*	1	6	8	0	9	9	17	0	9	2	5
	Stoves, *per* piece,	5	0	0	0	19	3	0	0	16	10	10
	More for every 112 lb. *of iron,*	0	0	0	0	4	8	5	0	4	8	5
Juice of	lemons, *per* pipe,	4	0	0	1	10	4	16	1	8	6	0
Juice of	limes, *per* gallon,	0	0	6	0	0	2	5½	0	0	2	2¾
Ivory, per lb.		0	10	0	0	1	11	2	0	1	8	5
	K.											
K*Elp, per* tun,		3	0	0	0	14	4	7	0	12	11	5
	L.											
L*Ace, vocat.*	Bone lace of thread, *per* 12 yards,	4	0	0	0	15	4	16	0	15	6	0
L*Ace, vocat.*	*Britain* lace, *per* gross,	6	0	0	4	1	2	14	2	8	4	10
L*Ace, vocat.*	Tomet-lace, *per* gross,	2	0	0	0	7	8	8	0	6	9	0
L*Ace, vocat.*	*Foreign* lace, *and gold and silver* lace, *prohibited to be imported.*											
Leather, vocat.	*Basil* leather, *per* dozen,	20	0	0	4	15	9	0	4	6	3	0
Leather, vocat.	*More for every* 20 s. *value upon oath,*	0	0	0	0	6	0	0	0	0	0	0

MERCHANDISE INWARDS.

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Leather, vocat.											
Spaniſh leather or cordevant, *per* dozen of ſkins,	5	0	0	1	11	11	5	1	1	6	15
Spruce or *Danſke* leather, *per* dozen ditto,	2	0	0	0	9	6	18	0	8	7	10
More for every 20 s. *value upon oath,*	0	0	0	0	6	0	0	0	0	0	0
Hangings, gilt, *per* piece,	4	0	0	0	19	1	16	0	17	3	0
More for every 20 s. *value upon oath,*	0	0	0	0	6	0	0	0	0	0	0
Leather for maſks, *per lb.*	0	6	8	0	1	7	3	0	1	5	5
More for every 20 s. *value upon oath,*	0	0	0	0	6	0	0	0	0	0	0
Turkey cordevant, *per* dozen,	2	0	0	0	17	6	18	0	8	7	10
Eaſt-India cordevant, *per* dozen,	2	0	0	1	7	0	18	0	16	3	10
All other leather *and manufactures of* leather *unrated, or whereof the moſt valuable part is* leather, *for every* 20 s. *value upon oath,*	0	0	0	0	10	9	9	0	4	3	15
Wares of tawed leather prohibited.											
Lemons pickled, *per* pipe,	4	0	0	0	15	4	16	0	13	6	0
Lemon-water, per gallon,	0	0	11	0	0	0	$2\frac{7}{20}$	0	0	1	$17\frac{5}{8}$
Linen, vocat.											
Alexandria or *Turkey* linen, *per* ell,	0	1	6	0	0	5	$7\frac{21}{800}$	0	0	4	$19\frac{121}{800}$
Borelaps, *per* ell, breadth not above $28\frac{1}{4}$ inches,	0	0	10	0	0	2	$15\frac{40}{100}$	0	0	2	$11\frac{1}{15}$
Britiſh, per 100 ells,	6	13	4	4	15	6	$10\frac{2}{5}$	2	19	0	$10\frac{2}{5}$
Calicoes, fine or coarſe, *per* piece,	0	1	0	0	4	6	$3\frac{3}{10}$	0	4	3	$6\frac{3}{10}$
Calicoes, *alias* thin cloth, *commonly called* muſlin, *and* white calicoes. *are to pay, over and above all other duties,* 15 per cent. *to be computed according to the groſs price at which the ſaid cloth is publicly ſold by auction. &c if exported, all drawn back; is for* 20 s *value,*	0	0	0	0	2	10	4	0	2	10	4
Calicoes of *India, Perſia, China,* printed, painted, ſtained, or dyed, *per* piece,	0	0	0	0	0	8	17	0	0	0	0

	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*a.*	20ths	*l.*	*s.*	*d.*	20ths
Linen, vocat. Calicoes *printed, ſtained*, &c. *from* Eaſt-India, *to be brought to no port but* London, *and there to be duly entered and ſecured in proper ware-houſes till exportation.* *No piece of* calico *of the breadth of* 1¼ *yard, or under, ſhall exceed in length* 10 *yards, and no piece of* calico *above that breadth ſhall exceed in length* 6 *yards.*	3	10	0	0	18	8	11 2/4 0	0	17	0	12 2/4 0
Dutch barraſs or *Heſſens* canvas, *per* 120 ells,	6	0	0	4	5	11	17 1/5	2	13	1	13 1/5
French and *Normandy* canvas, and line narrow, brown or white, *per* 120 ells,	15	0	0	10	14	11	14	6	12	10	4
Ditto canvas and line broad for tabling, being 1 1/8 ell and upwards, *per* 120 ells,											
Packing canvas, guttings, or ſpruce canvas, *per* 120 ells,	2	10	0	0	13	4	8 1/8	0	12	2	3 1/8
Poldavies, *per* bolt, containing 28 ells,	1	0	0	0	7	8	3 7/10	0	0	0	0
Spruce elbing, or *Queenſburgh* canvas, *per* bolt of 28 ells,	0	15	0	0	4	0	2 4/16	0	3	7	17 9/10
Striped or tufted canvas with thread, *per* piece of 15 yards,	2	0	0	0	10	8	6 7/10	0	9	8	18 7/10
Striped, tufted, or quilted canvas with ſilk, *per* piece of 15 yards,	4	0	0	1	1	4	13 2/5	0	19	5	17 2/5
Striped canvas with copper, *per* piece of 15 yards,	4	0	0	1	1	4	13 2/5	0	19	5	17 2/5
Vandoloſe or *Vitery* canvas, *per* 120 ells,	5	0	0	4	1	7	18	0	0	0	0
Working canvas for cuſhions, narrow, *per* 120 ells,	3	0	0	0	16	0	10 7/10	0	14	7	8 1/10
Working canvas for cuſhions, broad, *per* 120 ells,	5	0	0	1	6	8	16 3/4	1	3	4	6 3/4
Working canvas for cuſhions, broadeſt, *per* 120 ells,	6	0	0	1	12	1	0 1/10	1	9	2	16 1/10
Cowsfield cloth, or plats, *per* ell,	0	1	8	0	0	5	6 2 7/40	0	0	4	17 1 0/40
Damaſk Tabling made in *Holland*, not exceeding 1 7/8 ell *Engliſh* in breadth, *per* ell,	1	0	0	0	4	7	14 3/5	0	4	2	0 3/5

MERCHANDISE INWARDS.				Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
				l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Linen cloth, or	Damask.	More above	$1\frac{1}{8}$ ell breadth and under 2 ells, *per* yard,	0	0	0	0	0	8	$8\frac{3}{4}$	0	0	8	$8\frac{3}{4}$
			2 ells and under 3,	0	0	0	0	1	4	$17\frac{1}{2}$	0	1	4	$17\frac{1}{2}$
			3 ells and upwards,	0	0	0	0	4	2	$12\frac{1}{2}$	0	4	2	$12\frac{1}{2}$
		Towelling and napkining made in *Holland*, not exceeding $1\frac{1}{8}$ ell in breadth, *per* yard,		0	7	0	0	1	7	$10\frac{11}{100}$	0	1	5	$10\frac{19}{100}$
		Ditto of *Russia*, not exceeding $\frac{1}{2}$ ell *English* in breadth, *per* yard,		0	0	4	0	0	1	$1\frac{467}{1200}$	0	0	0	$19\frac{587}{1200}$
		Tabling of *Silesia*, *per* yard,		0	4	0		0	0	0	0	0	0	0
		Towelling and napkining of *Silesia*, *per* yard,		0	1	4	0	1	0	$4\frac{67}{200}$	0	0	11	$1\frac{87}{200}$
	Diaper.	Napkins made in *Holland*, *per* dozen,		1	16	0	0	8	4	$6\frac{7}{25}$	0	7	6	$1\frac{2}{25}$
		Tabling ditto, not exceeding $1\frac{1}{8}$ ell breadth, ditto,		0	9	0	0	2	1	$1\frac{57}{100}$	0	1	10	$10\frac{27}{200}$
		More above	$1\frac{1}{8}$ and under 2 ells,		0	0	0	0	3	$15\frac{15}{16}$	0	0	3	$15\frac{15}{16}$
			2 and under 3,	0	0	0	0	0	7	$11\frac{7}{8}$	0	0	7	$11\frac{7}{8}$
			3 and upwards,	0	0	0	0	1	10	$15\frac{5}{8}$	0	1	10	$15\frac{5}{8}$
		Towelling and napkining ditto, of $1\frac{1}{8}$ breadth, *per* yard,		0	3	0	0	0	8	$7\frac{19}{100}$	0	0	7	$10\frac{9}{100}$
		Ditto of *Russia*, not exceeding $\frac{1}{2}$ ell *English* in breadth, *per* yard,		0	0	4	0	0	1	$1\frac{567}{1200}$	0	0	0	$19\frac{537}{1200}$
		Tabling of *Silesia*, *per* yard,		0	3	4	0	0	10	$13\frac{107}{120}$	0	0	9	$14\frac{107}{120}$
		Tabling and napkining ditto, *per* yard,		0	1	4	0	0	4	$5\frac{167}{300}$	0	0	3	$17\frac{297}{300}$
		Damask *or* diaper-*tabling, napkining, and towelling of any place except* Ireland *and* Russia, *not otherwise rated, to be rated as* damask *or* diaper *of* Silesia.												
		Drilling and packduck, *per* 120 ells,		2	0	0	0	10	8	$6\frac{7}{10}$	0	9	8	$18\frac{7}{10}$
		Elbing or *Danske* cloth, double ploy, *per* ell,		0	1	8	0	0	5	$6\frac{227}{240}$	0	0	4	$17\frac{227}{240}$
		By the practice at the waterside, yard-wide and upwards is accounted tabling.												

		RATES.			DUTIES. Paid on importation.				Repaid on exportation.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Linen cloth, or *Flanders*, *Holland* cloth.	Bag Holland, *Brabant* cloth, Brown Holland, *Embden* cloth, *Flemiſh* cloth, Freeze cloth, *Gentiſh* cloth, *Iſingham* cloth, *Overyſſel* cloth, *Rouſe* cloth, not exceeding $1\frac{1}{8}$ ell *Engliſh* in breadth *per* ell,	0	5	0	0	1	1	$18\frac{13}{14}$	0	1	0	$10\frac{3}{20}$
	More if above $1\frac{1}{8}$ ell, and under 2 ells in breadth, ditto,	0	0	0	0	0	2	$2\frac{3}{10}$	0	0	2	$2\frac{3}{10}$
	More if from 2 to 3 ells in breadth, ditto,	0	0	0	0	0	4	$4\frac{3}{5}$	0	0	4	$4\frac{3}{5}$
	More if at 3 ells and upwards, ditto,	0	0	0	0	1	0	$13\frac{1}{5}$	0	1	0	$13\frac{1}{5}$
	Hamburg and *Sileſia* cloth, broad white, or brown, *per* 120 ells,	10	0	0	2	13	5	$13\frac{1}{2}$	2	8	8	$13\frac{1}{2}$
	Hamburg cloth, narrow, ditto,	8	0	0	2	2	9	$6\frac{4}{5}$	1	18	11	$14\frac{4}{5}$
	Hinderlands brown, Middlegood, *Headlake*, and *Muſcovia* linen, narrow, *per* 120 ells,	2	13	4	0	14	3	$2\frac{4}{15}$	0	12	11	$18\frac{4}{15}$
	Hinderlands *whited*, from Pruſſia, Polonia, *or any part of the eaſt-country, except* Ruſſia, *under the breadth of* $\frac{7}{8}$ *yard, to pay as narrow eaſt-country* linen.											
	Iriſh *cloth may be imported directly from* Ireland *by* Britiſh *or* Iriſh, *free, excepting* ſailcloth, *or* linens *chequered, ſtriped, printed, painted, ſtained, or dyed, and canvas or* ſailcloth, *of which the bounty hath been allowed in* Ireland *on exportation.*											

Linen cloth, or

	Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d	20ths	Repaid on exportation. l.	s.	d.	20ths
Lawns, the half-piece of 6 ¼ ells,	3	0	0	0	13	11	3 4/5	0	12	6	1 4/5
voeat. callico lawns, *per* piece,	1	6	8	0	12	0	8 4/5	0	11	4	16 4/5
More for every 20 groſs value at the candle,	0	0	0	0	2	10	4	0	2	10	4
Sileſia lawns, *per* piece, betwixt 4 and 8 yards,	0	10	0	0	2	8	1 2/40	0	2	3	4 2/40
French lawns prohibited.											
Lockrams, *vocat.* Treger, greſt, or narrow, or common dowlas, and broad dowlas, *per* piece of 106 ells,	5	0	0	1	6	8	16 1/4	1	4	4	6 1/4
Ditto *French*,	0	0	0	3	11	7	18	2	4	3	8
Minſters, *per* roll of 1500 yards,	56	13	4	15	3	0	3 1/20	12	16	1	3 1/20
Napkins, *French*, *per* dozen,	0	12	0	0	8	7	3 1/2 1/2	0	5	3	15
Sileſia neckcloths, or of any other country but *India*, *per* dozen,	0	9	0	0	2	4	17 2/40 3/0	0	2	2	2 8/40 9/0
Ditto of the *Spaniſh Netherlands*, or *United Provinces*,	0	9	0	0	2	5	18 4/10	0	2	3	7 1/2 1/2
Oil-cloth, *per* ell, of the *Spaniſh Netherlands* or *United Provinces*,	0	1	0	0	0	3	6 4/10	0	0	3	1 7/2 1/2
Ozenbrigs, *per* roll, containing 1500 ells,	60	0	0	16	0	10	1	15	12	4	1
Sailcloth, or failduck, of *Holland*, not above 1 1/8 ell in breadth, *per* 120 ells,	5	0	0	1	7	10	18	0	0	0	0
of all other places but *India* and *Ireland*, ditto,	5	0	0	1	6	8	16 3/4	0	0	0	0
of *Ireland*, worth 14 *d. per* yard, ——*per* yard,	0	0	0	0	0	4	0	0	0	0	0
ditto from 10 *d.* to 14 *d. per* yard,	0	0	0	0	0	2	0	0	0	0	0
foreign made, excepting in *India* ſhips, *for every* 20 *s. value upon oath*,	0	0	0	0	5	2	11 1/2	0	0	0	0
for every ell of canvas,	0	0	0	0	0	1	0	0	0	0	0
In Eaſt-India *ſhips imported free.*											
Sheets, old, of *Holland* linen, not above 1 1/8 ell breadth, *per* piece,	0	1	6	0	0	5	0 4/100	0	0	4	11 2/2 1/2
of all other *European* linen, *per* piece,	0	1	6	0	0	4	16 2/80 1/00	0	0	4	7 5/80 1/00

MERCHANDISE INWARDS.	RATES.			DUTIES. Paid on importation				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Linen cloth, or *Flanders*, *Holland* cloth. Bag Holland, *Brabant* cloth, Brown Holland, *Embden* cloth, *Flemiſh* cloth, Freeze cloth, *Gentiſh* cloth, *Iſingham* cloth, *Overyſſel* cloth, *Rouſe* cloth, not exceeding $1\frac{5}{8}$ ell *Engliſh* in breadth *per* ell,	0	5	0	0	1	1	$18\frac{13}{20}$	0	1	0	$10\frac{3}{20}$
More if above $1\frac{5}{8}$ ell, and under 2 ells in breadth, ditto, —	0	0	0	0	0	2	$2\frac{3}{20}$	0	0	2	$2\frac{3}{20}$
More if from 2 to 3 ells in breadth, ditto, — —	0	0	0	0	0	4	$4\frac{3}{8}$	0	0	4	$4\frac{3}{8}$
More if at 3 ells and upwards, ditto, — — —	0	0	0	0	1	0	$13\frac{1}{8}$	0	1	0	$13\frac{1}{8}$
Hamburg and *Sileſia* cloth, broad white, or brown, *per* 120 ells,	10	0	0	2	13	5	$13\frac{1}{2}$	2	8	8	$13\frac{1}{2}$
Hamburg cloth, narrow, ditto, — — —	8	0	0	2	2	9	$6\frac{4}{5}$	1	18	11	$14\frac{4}{5}$
Hinderlands brown, Middlegood, *Headlake*, and *Muſcovia* linen, narrow, *per* 120 ells, — — — —	2	13	4	0	14	3	$2\frac{4}{15}$	0	12	11	$18\frac{4}{15}$
Hinderlands *whited*, from Pruſſia, Polonia, *or any part of the eaſt-country, except* Ruſſia, *under the breadth of* $\frac{7}{8}$ *yard, to pay as narrow eaſt-country* linen.											
Iriſh *cloth may be imported directly from* Ireland *by* Britiſh *or* Iriſh, *free, excepting* failcloth, *or* linens *chequered, ſtriped, printed, painted, ſtained, or dyed, and canvas or* failcloth, *of which the bounty hath been allowed in* Ireland *on exportation.*											

	Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Linen cloth, or Sailcloth, or failduck — Lawns, the half-piece of 6 ¼ ells,	3	0	0	0	13	11	3 4/5	0	12	6	1 4/5
vocat. callico lawns, *per* piece,	1	6	8	0	12	0	8 4/5	0	11	4	16 4/5
More for every 20 groſs value at the candle,	0	0	0	0	2	10	4	0	2	10	4
Sileſia lawns, *per* piece, betwixt 4 and 8 yards,	0	10	0	0	2	8	1 3/40	0	2	3	4 3/40
French lawns prohibited.											
Lockrams, *vocat.* Treger, greſt, or narrow, or common dowlas, and broad dowlas, *per* piece of 106 ells,	5	0	0	1	6	8	16 3/4	1	4	4	6 3/4
Ditto *French*,	0	0	0	3	11	7	18	2	4	3	8
Minſters, *per* roll of 1500 yards,	56	13	4	15	3	0	3 3/8	12	16	1	3 3/8
Napkins, *French*, *per* dozen,	0	12	0	0	8	7	3 19/21	0	5	3	15
Sileſia neckcloths, or of any other country but *India*, *per* dozen,	0	9	0	0	2	4	17 203/400	0	2	2	2 83/400
Ditto of the *Spaniſh Netherlands*, or *United Provinces*,	0	9	0	0	2	5	18 42/100	0	2	3	7 13/21
Oil-cloth, *per* ell, of the *Spaniſh Netherlands* or *United Provinces*,	0	1	0	0	0	3	6 49/100	0	0	3	1 7/21
Ozenbrigs, *per* roll, containing 1500 ells,	60	0	0	16	0	10	1	15	12	4	1
of *Holland*, not above 1 ⅛ ell in breadth, *per* 120 ells,	5	0	0	1	7	10	18	0	0	0	0
of all other places but *India* and *Ireland*, ditto,	5	0	0	1	6	8	16 3/4	0	0	0	0
of *Ireland*, worth 14 *d.* *per* yard, ——*per* yard,	0	0	0	0	0	4	0	0	0	0	0
ditto from 10 *d.* to 14 *d.* *per* yard,	0	0	0	0	0	2	0	0	0	0	0
foreign made, excepting in *India* ſhips, *for every* 20 s. *value upon oath*,	0	0	0	0	5	2	11 1/2	0	0	0	0
for every ell of canvas,	0	0	0	0	0	1	0	0	0	0	0
In Eaſt-India *ſhips imported free.*											
Sheets, old, of *Holland* linen, not above 1⅛ ell breadth, *per* piece,	0	1	6	0	0	5	0 47/100	0	0	4	11 23/35
of all other *European* linen, *per* piece,	0	1	6	0	0	4	16 201/800	0	0	4	7 161/800

	Rates			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Linen cloth, or *Spaniſh* or *Portugal* linen, *per* ell,	0	1	4	0	0	4	$3\frac{16}{100}$	0	0	3	$17\frac{28}{100}$
Trillets, *per* ell,	0	1	8	0	0	5	$6\frac{22}{240}$	0	0	4	$17\frac{19}{240}$
Trillets, of the *Spaniſh Netherlands* or *United Provinces*, *per* ditto,	0	0	0	0	0	5	$11\frac{10}{30}$	0	0	5	$2\frac{2}{15}$
Polonia, *Ulſters*, *Hanovers*, *Lubeck*, narrow *Sileſia*, narrow *Weſtphalia*, narrow *Hertford*, plain napkining, and all other narrow cloth of *High Dutchland*, and the eaſt country, white or brown, not otherwiſe rated, *per* 120 ells,	4	0	0	1	1	4	$13\frac{2}{5}$	0	19	5	$17\frac{2}{5}$
Soultwitch, *per* ditto,	4	0	0	1	1	4	$13\frac{2}{5}$	0	19	5	$17\frac{2}{5}$
All linen *of* Germany, *or* High Dutchland, *and* Sileſia, *not above* $\frac{7}{8}$ *broad, ſhall be accounted narrow* linen, *and all above that breadth ſhall be accounted broad, and pay accordingly.*											
All linen *of* Pruſſia, Polonia, *or any part of the eaſt country, excepting* Ruſſia, *exceeding* $\frac{7}{8}$ *yard breadth, to pay as broad* German linen, *by the additional impoſt act*, 4*th and* 5*th* Will. *and* Mary, cap. 5.											
Straſburg or *Hamburg* linen, *per* ell,	0	3	0	0	0	9	$12\frac{24}{480}$	0	0	8	$15\frac{16}{480}$
All other linen, *for every* 20 s. *value upon oath*, *French*,	0	0	0	0	14	3	$19\frac{3}{5}$	0	8	10	$5\frac{2}{5}$
All other linen, *for every* 20 s. *value upon oath*, *European*,	0	0	0	0	5	4	$3\frac{7}{20}$	0	4	10	$9\frac{7}{20}$
All other linen, *for every* 20 s. *value upon oath*, not *European*,	0	0	0	0	5	11	$15\frac{7}{20}$	0	5	6	$1\frac{7}{20}$
And beſides the aforeſaid duties, all linens *chequered, ſtriped, printed, painted, ſtained, or dyed, (except* lawns, *ſtriped or chequered* linens, *being all white,* Sileſia *neckcloth ſtriped at the ends only, baras or packing canvas and buckrams), are to pay for* 20 s. *of their real value upon oath, or* 30 per cent.	0	0	0	0	6	0	0	0	6	0	●

	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
All linen *shall pay one full moiety of the nett old subsidy, over and above what is before rated, (excepting* Irish linen, per *certificate, and printed and painted* calicoes, &c.), *for which* additional duty *the importer giving security at the custombouse, shall have twelve months time for payment of the same, from the time of importation; or in case such importer shall pay ready money, he shall have* 10 per cent. *of the said duty abated him; and if any of the* linens *for which this duty is paid, or secured at the importation, be exported within three years after the importation, then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported.*											
This additional duty *is included in the duties to be paid and repaid.*											
M.											
M*aps*, printed, *per* ream,	4	0	0	0	15	4	16	0	13	6	0
Ditto in frames, *per* piece,	0	5	0	0	1	2	$7\frac{1}{4}$	0	1	0	$18\frac{3}{4}$
Masts, small, of any part of *Europe*, except *Ireland* and *France*,	0	3	4	0	0	11	9	0	0	10	10
of *Ireland*, and all other parts, except *France* and its plantations,	0	0	0	0	0	7	14	0	0	6	15
middle, of any part of *Europe*, except *Ireland* and *France*,	0	10	0	0	2	10	7	0	2	7	10
of *Ireland*, and all other places but *France* and its plantations,	0	0	0	0	1	11	2	0	1	8	5
great, of any part of *Europe*, except *Ireland* and *France*,	1	0	0	0	5	8	14	0	5	3	0
of *Ireland*, and all other places, except *France* and its plantations,	0	0	0	0	3	10	4	0	3	4	10
Matting of *Barbary* or *Portugal*, *per* yard,	0	1	6	0	0	4	$6\frac{7}{40}$	0	0	3	$17\frac{5}{8}$
Holland, ditto,	0	0	6	0	0	1	$8\frac{29}{40}$	0	0	1	$5\frac{7}{8}$
Mats of *Russia*, *per* mat,	0	0	6	0	0	1	$3\frac{1}{10}$	0	0	1	$0\frac{1}{4}$

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Melaſſes	of *Rameals* of the *Britiſh American* plantations, *per* ton,	1	3	6 8	2	11	4	0	2	5	0	0
	imported from any other place, *per* ton,	1	3	6 8	10	1	4	0	9	15	0	0
Meſſelanes	*per* piece of 30 yards,		9	0	1	14	7	16	1	10	4	10
	per ditto of 14 yards, *Sileſia* making,		1	16	0	6	11	3 3/5	0	6	0	18
Mum, per barrel, containing 42 gallons,		2	1	0	0	11	3	10	0	8	11	0
More for exciſe on every barrel, containing 32 *gallons,*			0	0	1	5	0	0	0	0	0	0
Muſtard-ſeed, per cwt.			0	10	0	1	11	2	0	1	8	5
	N.											
Nails, vocat.	Chair-nails, *per* thouſand,		0	13 4	0	2	6	16	0	2	3	0
	More if { *iron, per* 112 *lb.*		0	0 0	0	4	8	5	0	4	8	5
	More if { *braſs, per thouſand,*		0	0 0	0	0	7	10	0	0	7	10
	Copper-nails, *per* ſum containing ten thouſand,		0	13 4	0	2	6	16	0	2	6	16
	More for every 112 *lb.*		0	0 0	0	16	4	17 1/4	0	16	4	17 1/4
	Harneſs-nails, *per* ſum containing ten thouſand,		1	0 0	0	3	10	4	0	3	4	10
	Head-nails, *per* barrel,		8	0 0	1	10	9	12	1	7	0	0
	Roſe and ſaddlers nails, *per* ſum of ten thouſand,		0	13 4	0	2	6	16	0	2	3	0
	Small nails, *per* half-barrel,		8	0 0	1	10	9	12	1	7	0	0
	Sprig-nails, *per* ſum of ten thouſand,		0	6 8	0	1	3	8	0	1	1	10
	Tenter-hooks, *per* thouſand,		0	5 0	0	0	11	11	0	0	10	2 1/2
	More for every 112 *lb. of iron,*		0	0 0	0	4	8	5	0	4	8	5
	And beſides for ſuch of the harneſs, head, roſe, ſaddlers, ſmall, *and* ſprig-nails, *as are made of* { *iron, per* 112 *lb.* / *braſs, for every* 20 *s. value of the rate,*		0	0 0	0	4	8	5	0	4	8	5
			0	0 0	0	11	5	0	0	11	5	0

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Nuts, vocat.	Nutmegs, pickled, *per* piece,			4				5 2/5				13 1/5
	Chefnuts, *per* buſhel,		5			1	2	7 1/4		1		18 3/4
	Small nuts, *per* barrel,		10			1	11	2			8	5
	Walnuts, *per* barrel,		6	8		1	3	8		1	1	10
	O.											
	Akham, per cwt.		10			1	11	2		1	8	5
	Oaker, per barrel,	1	6	8		5	1	12		4	6	0
Oil.	Ordinary oil of olives from any place not otherwiſe rated, *per* tun of 252 gall.	32			6	3	2	8	5	8		
	More if in a foreign bottom,					8						
	Of *Provence, per* ton,	32			21	13	2	8	12	18		
	Of hempſeed, *per* ton,	20			11	7			10	17	6	
	Of rapes or lintſeed, *per* ton,	70			20	19	6		19	6	3	
	Of other ſeeds, for every 20 s. *value upon oath,*				3	10	4		3	4	10	
	And beſides for every ton,				7	10			7	10		
	Sallad oil, *per* gallon,		5				11	11			10	2 1/2
	Of *Seville, Majorca, Minorca, Apuglia,* and *Portugal, per* ton,	32			6	3	2	8	5	8		
	Note, *All* olive oil *imported in ſhips not belonging to* Great Britain *or* Ireland, *pay duty as if imported by aliens, per* 12. Car. II. cap. 18. § 9.											
	Vocat. Train-oil, or blubber of *Greenland, per* ton,	8										
	of *Newfoundland,* and the like ſort,	6										
	of foreign fiſhing, *per* ton,	50										
	But by the 25. Car. II. cap. 7. § 1. *the ſeveral ſums payable thereon for the*											

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l	s.	d.	20ths	l.	s.	d.	20ths
Oil. *old subsidy, instead of poundage on the rates above mentioned, are respectively regulated according to the following circumstances of importation:*											
Caught and imported in ships belonging to Great Britain, *in the* Greenland *seas, St.* David's streights, *or any other parts of the seas adjoining, until the 25th* December 1764, *and thereafter to the end of next session of parliament,* per *ton,*	0	0	0	0	10	10	4	0	9	5	2
Taken and imported to Britain *by ships of the* British *colonies,*	0	0	0	0	13	8	8	0	10	10	4
Of Newfoundland, *or any other of his Majesty's plantations, taken and imported in shipping belonging to any of his Majesty's colonies or plantations,* per *ton,*	0	0	0	0	11	8	8	0	8	10	4
Taken in ships belonging to any of his Majesty's colonies, and imported in British *ships,*	0	0	0	0	8	10	4	0	7	5	2
Of foreign fishing, per *ton,*	0	0	0	5	16	0	0	11	10	6	0
By subsequent acts, whales, whalefins, as also the skins, oil, blubber, or other produce whatever of seals, &c. *caught in the* Greenland *seas, and others adjacent, in* British *ships legally navigated, may be imported in such ships free.*											
Olives per hogshead,	8	0	0	1	10	9	12	1	7	0	0
Onions, per barrel,	0	3	4	0	0	7	14	0	0	6	15
Onions, per 100 bunches,	0	16	8	0	3	2	10	0	2	9	15
Onions, seed, *per cwt.*	4	0	0	0	15	4	16	0	13	6	0
Oranges and *lemons, per* thousand,	1	0	0	0	3	10	4	0	3	4	10

P.	Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Packthread in skeins, *per* 100 *lb.*	3	0	0	0	11	6	12	0	10	1	10
Ditto, *vocat.* bottom-thread, *per* 100 *lb.*	2	10	0	0	9	7	10	0	8	5	5
Pails or *kitts* of wood, *per* dozen,	0	6	8	0	1	7	3	0	1	5	5
Painters colours of all sorts, not otherwise rated, *per lb.*	0	0	6	0	0	1	8 $\frac{2}{4}\frac{9}{0}$	0	0	1	5 $\frac{7}{8}$
Atlas ordinary, *per* ream,	0	14	0	0	16	0	12 $\frac{3}{10}$	0	0	0	0
Blue paper, *viz.* blue royal, *per* ream,	0	10	0	0	6	9	19 $\frac{1}{2}$	0	0	0	0
Blue paper, *viz.* sugar-bakers blue, *per* single ream,	0	0	0	0	5	6	19 $\frac{1}{2}$	0	0	0	0
Brown paper, *per* bundle of 40 quires,	0	3	0	0	1	10	12 $\frac{8}{10}$	0	0	0	0
Brown cap, *per* ream,	0	7	6	0	3	8	0 $\frac{7}{8}$	0	0	0	0
Cartride-paper, *per* ream,	0	7	6	0	4	5	0 $\frac{7}{8}$	0	0	0	0
Chancery double, *per* ream,	0	5	0	0	4	7	7 $\frac{1}{4}$	0	0	0	0
Demy paper, *viz.* fine, *per* ream,	0	12	0	0	10	3	15 $\frac{9}{10}$	0	0	0	0
Demy paper, *viz.* second, *per* ream,	0	12	0	0	8	0	15 $\frac{9}{10}$	0	0	0	0
Elephant ordinary, *per* ream,	0	7	6	0	7	0	10 $\frac{7}{8}$	0	0	0	0
Medium, *viz.* fine, *per* ream,	0	14	0	0	13	0	12 $\frac{9}{10}$	0	0	0	0
Medium, *viz.* second, *per* ream,	0	14	0	0	10	0	12 $\frac{3}{10}$	0	0	0	0
Medium, *viz.* *Genoa* fine, *per* ream,	0	4	0	0	7	9	12 $\frac{7}{10}$	0	0	0	0
Medium, *viz.* ditto second, *per* ream,	0	10	0	0	6	7	14 $\frac{1}{2}$	0	0	0	0
Crown, *viz.* *Genoa* fine, *per* ream,	0	4	6	0	3	6	12 $\frac{2}{4}\frac{1}{0}$	0	0	0	0
Crown, *viz.* ditto second, *per* ream,	0	4	6	0	2	9	12 $\frac{2}{4}\frac{1}{0}$	0	0	0	0
Crown, *viz.* *German*, *per* ream,	0	4	6	0	2	9	12 $\frac{2}{4}\frac{1}{0}$	0	0	0	0
Crown, *viz.* printing, fine, *per* ream,	0	4	6	0	2	9	12 $\frac{2}{4}\frac{1}{0}$	0	0	0	0
Crown, *viz.* second ordinary, *per* ream,	0	4	6	0	2	5	2 $\frac{1}{4}\frac{1}{0}$	0	0	0	0

		Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Paper, vezat.	Demy, *viz.* *Genoa* fine, *per* ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	ditto second, *per* ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	German, *per* ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	printing, *per* ream,	0	4	6	0	3	9	12 1/20	0	0	0	0
	Foolscap, fine, *per* ream,	0	4	6	0	3	0	12 1/20	0	0	0	0
	second, *per* ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	Genoa, fine, *per* ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	ditto, second, *per* ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	German, *per* ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	printing, fine, *per* ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	ditto, second, *per* ream,	0	3	6	0	2	4	10 1/20	0	0	0	0
	Lombard German, *per* ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	Pot, *Genoa*, fine, *per* ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	ditto, second, *per* ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	ordinary, *per* ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	superfine, *per* ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	second fine, *per* ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	Pressing paper, *per* hundred leaves,	0	13	4	0	3	10	6	0	0	0	0
	And besides for every 112 lb. *as millboards*,	0	0	0	0	7	6	0	0	0	0	0
	Post, large, fine, weighing, 15 *lb.* and upwards, *per* ream,	0	10	0	0	6	7	14 1/2	0	0	0	0
	— under 15 *lb.*	0	7	6	0	5	11	0 7/8	0	0	0	0
	Royal, fine, *per* ream,	1	0	0	0	18	8	14	0	0	0	0
	Super-royal, *per* ream,	1	0	0	1	4	8	14	0	0	0	0

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
3 H 2 *Paper, vocat.*	Second writing, royal, *per ream*,	1	0	0	0	14	11	14	0	0	0	0
	Second writing, super-royal, *per* ream,	1	0	0	0	18	8	14	0	0	0	0
	Genoa royal, fine, *per* ream,	0	14	0	0	8	11	$2\frac{3}{10}$	0	0	0	0
	Genoa royal, second, *per* ream,	0	10	0	0	7	9	$4\frac{1}{2}$	0	0	0	0
	Holland royal, fine, *per* ream,	0	14	0	0	8	11	$2\frac{3}{10}$	0	0	0	0
	Holland royal, second, *per* ream,	0	10	0	0	5	10	$14\frac{1}{2}$	0	0	0	0
	Ordinary royal, *per* ream,	0	0	0	0	2	11	$7\frac{1}{4}$	0	0	0	0
	Any new fabric, ſorts, or kinds of paper, *not before particularly rated, to pay according to the rates of thoſe ſorts of* paper *which are neareſt the above in ſize and quality to the ſeveral ſorts rated, without diſtinction of place or country whence imported.*											
Parchment, per roll of 6 dozen,		2	2	0	1	5	0	$12\frac{9}{10}$	0	9	0	$13\frac{1}{10}$
Pencils of all kinds, *per* groſs,		0	10	0	0	2	4	$14\frac{1}{2}$	0	2	1	$17\frac{1}{2}$
Perry,	*Of and from* Jerſey, Guernſey, Sark, *and* Alderney, *may be imported on payment of the exciſe.*											
	Of all other places, per *ton*,	0	0	0	12	10	0	0	0	0	0	0
	And beſides, if *filled*,	0	0	0	4	10	0	0	3	10	0	0
	And beſides, if *unfilled*,	0	0	0	3	19	2	8	2	19	2	8
	And beſides for every 20 s. *value upon oath, if* of *France*,	0	0	0	0	12	7	1	0	7	7	1
	And beſides for every 20 s. *value upon oath, if* not of *France*,	0	0	0	0	3	10	1	0	3	10	1
	And beſides for every 20 s. *value upon oath, if* and the ton,	0	0	0	0	10	0	0	0	10	0	0
Petticoats of ſilk, *per* piece,		3	0	0	0	17	3	2	0	15	9	0
And beſides for every pound weight of ſilk,		0	0	0	0	1	10	10	0	1	10	10

		Rates.			Duties. Paid on importation.				Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Paper, vizt.	Demy, viz. Genoa fine, per ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	Demy, viz. ditto second, per ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	Demy, viz. German, per ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	Demy, viz. printing, per ream,	0	4	6	0	3	9	12 1/20	0	0	0	0
	Foolscap, fine, per ream,	0	4	6	0	3	0	12 1/20	0	0	0	0
	Foolscap, second, per ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	Foolscap, Genoa, fine, per ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	Foolscap, ditto, second, per ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	Foolscap, German, per ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	Foolscap, printing, fine, per ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	Foolscap, ditto, second, per ream,	0	3	6	0	2	4	10 1/20	0	0	0	0
	Lombard German, per ream,	0	4	6	0	2	9	12 1/20	0	0	0	0
	Pot, Genoa, fine, per ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	Pot, ditto, second, per ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	Pot, ordinary, per ream,	0	4	6	0	2	4	10 1/20	0	0	0	0
	Pot, superfine, per ream,	0	4	6	0	4	3	12 1/20	0	0	0	0
	Pot, second fine, per ream,	0	4	6	0	3	6	12 1/20	0	0	0	0
	Pressing paper, per hundred leaves,	0	13	4	0	3	10	6	0	0	0	0
	And besides for every 112 lb. as millboards,	0	0	0	0	7	6	0	0	0	0	0
	Post, large, fine, weighing, 15 lb. and upwards, per ream,	0	10	0	0	6	7	14 1/2	0	0	0	0
	Post, large, fine, weighing, under 15 lb. per ream,	0	7	6	0	5	11	0 7/8	0	0	0	0
	Royal, fine, per ream,	1	0	0	0	18	8	14	0	0	0	0
	Super-royal, per ream,	1	0	0	1	4	8	14	0	0	0	0

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Paper, vocat.	Second writing, royal, *per ream*,	1	0	0	0	14	11	14	0	0	0	0
	Second writing, super-royal, *per* ream,	1	0	0	0	18	8	14	0	0	0	0
	Genoa royal, fine, *per* ream,	0	14	0	0	8	11	2 3/10	0	0	0	0
	Genoa royal, second, *per* ream,	0	10	0	0	7	9	4 1/2	0	0	0	0
	Holland royal, fine, *per* ream,	0	14	0	0	8	11	2 3/10	0	0	0	0
	Holland royal, second, *per* ream,	0	10	0	0	5	10	14 1/2	0	0	0	0
	Ordinary royal, *per* ream,	0	0	0	0	2	11	7 1/4	0	0	0	0
	Any new fabric, sorts, or kinds of paper, *not before particularly rated, to pay according to the rates of those sorts of* paper *which are nearest the above in size and quality to the several sorts rated, without distinction of place or country whence imported.*											
Parchment, *per* roll of 6 dozen,		2	2	0	1	5	0	12 9/10	0	9	0	13 1/2
Pencils of all kinds, *per* gross,		0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Perry.	*Of and from* Jersey, Guernsey, Sark, *and* Alderney, *may be imported on payment of the excise.*											
	Of all other places, per *ton*,	0	0	0	12	10	0	0	0	0	0	0
	And besides, *if filled*,	0	0	0	4	10	0	0	3	10	0	0
	And besides, *if unfilled*,	0	0	0	3	19	2	8	2	19	2	8
	And besides for every 20 *s. value upon oath, if* of *France*,	0	0	0	0	12	7	1	0	7	7	1
	And besides for every 20 *s. value upon oath, if* not of *France*,	0	0	0	0	3	10	1	0	3	10	1
	And besides for every 20 *s. value upon oath, if* and the ton,	0	0	0	0	10	0	0	0	10	0	0
Petticoats of silk, *per* piece,		3	0	0	0	17	2	2	0	15	9	0
And besides for every pound weight of silk,		0	0	0	0	1	10	10	0	1	10	10

	Rates.			Duties Paid on importation				Duties Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Pewter, old, *per* 112 *lb.*	2	10	0	0	11	11	12¼	0	10	9	7¼
Pictures of 4 feet square, or 16 feet area, &c.	5	0	0	5	0	0	0	0	0	0	0
Pictures betwixt 4 and 16 superficial feet,	0	0	0	2	0	0	0	0	0	0	0
Pictures under 4 feet area,	0	0	0	1	0	0	0	0	0	0	0
Pitch per laſt, containing 12 barrels of the *Britiſh* plantations,	2	10	0	0	9	7	10	0	8	5	5
Pitch per ditto ditto not of the *Britiſh* plantations,	2	10	0	0	9	10	11¼	0	9	7	6¼
Note, Pitch *may not be imported in any other than* Britiſh *or* Iriſh *bottoms, and never from the* Netherlands *or* Germany.											
Plate of ſilver, white, or ungilt, *per* ounce, of *France*,	0	4	0	0	3	2	9⅘	0	2	1	7
Plate of ſilver, white, or ungilt, *per* ounce, of the *Eaſt-Indies*, or *China*,	0	4	0	0	2	2	9⅘	0	2	1	7
Plate of ſilver, white, or ungilt, *per* ounce, of all other places,	0	4	0	0	1	5	9⅘	0	1	4	7
Plate of ſilver parcel, gilt, *per* ounce, of *France*,	0	4	6	0	3	6	11 1/40	0	2	3	15 3/40
Plate of ſilver parcel, gilt, *per* ounce, of the *Eaſt Indies*, or *China*,	0	4	6	0	2	5	1 1/40	0	2	3	15 3/40
Plate of ſilver parcel, gilt, *per* ounce, of all other places,	0	4	6	0	1	6	18 24/40	0	1	5	12 7/40
Plate of ſilver, gilt, *per* ounce, of *France*,	0	5	0	0	3	10	12¼	0	2	6	3¼
Plate of ſilver, gilt, *per* ounce, of the *Eaſt Indies*, or *China*,	0	5	0	0	2	7	12¼	0	2	6	3¼
Plate of ſilver, gilt, *per* ounce, of all other places,	0	5	0	0	1	8	7¼	0	1	6	18¼
Q.											
Quills, vocat. *gooſe-quills*, *per* thouſand,	0	2	0	0	0	4	12⅗	0	0	4	1
Quilting of all ſorts, except of *India* or *China*, whether of linen, *per* yard,	0	5	0	0	1	2	7¼	0	1	0	18¼
Quilting of all ſorts, except of *India* or *China*, whether of calico, *per* dito,	0	5	0	0	1	10	16	0	1	9	7¼
Quilting of all ſorts, except of *India* or *China*, whether of cotton, *per* ditto,	0	5	0	0	1	2	7¼	0	1	0	18¼

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Calico *and* cotton-quilting *to be sold by the candle, and to pay for every* 20 s. *of the groſs price* 15 per cent.	0	0	0	0	2	10	4	0	2	10	4
Quilts, per dozen, *French* making,	4	16	0	0	4	11	15 1/7	1	18	8	8
Quilts of calico, *per* piece,	2	0	0	0	15	2	8	0	14	3	0
Quilts *And beſides for every* 20 s. *groſs price at the candle,*	0	0	0	0	2	10	4	0	2	10	4
Quilts of ſatin or other ſilks, *per* piece,	6	13	4	1	18	2	0	1	15	0	0
Quilts *And more for every pound weight of ſilk,*	0	0	0	0	1	10	10	0	1	10	10
Quinces, per cwt.	0	8	0	0	1	6	9 3/7	0	1	4	4
R.											
Rags, ropes, junks, or fiſhing-nets, fit only for making of paper or paſteboard, may, upon entry, be imported duty free, but, if not regularly entered, forfeited.											
Rice, per cwt.	1	6	8	0	6	4	12	0	5	9	0
Rims for ſieves, *per* groſs,	0	6	0	0	1	1	17 1/7	0	1	0	3
Roſin of *France, per* 112 *lb.*	0	6	8	0	4	6	3	0	2	8	5
Roſin of the *Britiſh* plantations, *per* ditto,	0	6	8	0	1	3	8	0	1	1	10
Roſin of all other places, *per* ditto,	0	6	8	0	1	10	18	0	1	9	0
Rugs, vocat. *Iriſh* rugs, *per* piece,	0	13	4	0	2	6	16	0	2	3	0
Rugs, vocat. *Poliſh* rugs, *per* piece,	1	0	0	0	5	10	4	0	3	4	10
S.											
Sackcloth *per* 120 ells,	8	0	0	1	10	9	12	1	7	0	0
Sackcloth of ſingle thread, *per* piece of 15 yards,	0	10	0	0	1	11	2	0	1	8	5
Sackcloth with white thread, *per* yard,	0	1	0	0	0	2	6 1/7	0	0	7	0 5/7
Sackcloth with ſilk, *per* yard,	0	1	6	0	0	3	9 3/14	0	0	3	0 3/4

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Saffron, per lb.	1	10	0	0	5	9	6	0	5	0	13
Salt, Bay or *French* salt, *per* bushel,	0	0	6	0	0	4	1 9/16	0	0	2	8 3/4
But if for curing fish, per *bushel*,	0	0	0	0	0	2	13 1/10	0	0	1	0 1/4
White or *Spanish* salt, *per* bushel,	0	0	8	0	0	2	18 7/20	0	0	2	15 1/8
But if for curing fish, per bushel,	0	0	0	0	0	1	10 4/5	0	0	1	7
More upon delivery out of the warehouse { *if paid,*	0	0	0	0	6	4	0	0	6	4	0
except for curing fish for exportation, { *if secured,*	0	0	0	0	6	8	0	0	6	8	0
Note, Salt *is under the same regulations in importation as* pitch.											
Saltpetre { of *East-India, per* 112 *lb.*	1	0	0	0	6	8	8	0	6	2	14
Saltpetre { of *France, per* 112 *lb.*	1	0	0	0	11	7	13	0	6	1	19
Saltpetre { of all other places, *per* 112 *lb.*	1	0	0	0	11	11	8	0	1	5	14
Says, Double, *per* yard,	0	12	0	0	2	3	14 2/5	0	2	0	6
Says, Ditto, or *Flanders* serge, *per* piece of 15 yards,	9	0	1	0	14	7	16 1/4	1	10	4	10
Says, *Hunscot* says, *per* piece of 24 yards,	6	0	0	1	3	1	4	1	0	3	0
Says, Milled says, *per* piece,	6	0	0	1	3	1	4	1	0	3	0
Seed, clover, *per* 112 *lb.*	0	10	0	0	2	4	14 1/2	0	2	1	17 1/4
Seed, hemp, *per* last,	1	0	0	3	18	10	4	3	18	4	10
Ships *taken as prizes, and legally condemned in the high court of admiralty, for every* 20 s. *value upon oath,*	0	0	0	0	11	11	8	0	0	0	0
Silk, vocat. Raw silk. *Bridges* silk, *per lb.* of 16 ounces,	2	0	0	0	7	8	8	0	6	9	0
Silk, vocat. Raw silk. Ferret or floret silk, *per* ditto,	1	0	0	0	4	3	16 1/2	0	3	10	2 1/2
Silk, vocat. Raw silk. *Fillozel*, or *Paris* silk, *per* ditto,	0	15	0	0	10	1	16	0	6	0	11 1/4
Silk, vocat. Raw silk. *Granada* silk, { black, *per* ditto,	3	0	0	0	11	6	12	0	10	1	10
Silk, vocat. Raw silk. *Granada* silk, { coloured, *per* ditto,	4	0	0	0	15	4	16	0	15	6	0

MERCHANDISE INWARDS.		Rates			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d	l.	s.	d.	20ths	l.	s.	d.	20ths
Silk, viz. Raw silk.	*Naples* silk, black, *per lb.* of 16 ounces,	2	0	0	0	7	8	8	0	6	9	0
	Naples silk, coloured, *per* ditto.	2	10	0	0	9	7	10	0	8	5	5
	Orgazine silk, and all thrown silk, in the gum, *per* ditto,	0	16	8	0	3	11	17½	0	3	7	2½
	But thrown silk is prohibited to be imported except of the growth of Italy, Sicily, *or* Naples, *and imported in ships directly from thence, qualified as in the act of navigation.*											
	Pole and *Spaniſh* ſilk, *per lb.* of 16 ounces,	2	0	0	0	7	8	8	0	6	9	0
	China ſilk, *per lb.* of 24 ounces,	0	10	0	0	1	11	2	0	0	0	0
	Bengal ſilk, *per* ditto,	0	10	0	0	2	4	14½	0	2	1	17½
	Morea ſilk, *per* ditto,	0	10	0	0	1	11	2	0	1	8	5
	Long ſilk of all ſorts, except *Bengal*, *per* ditto,	0	10	8	0	1	11	2	0	1	8	5
	Short ſilk, or capiton, *per* ditto,	0	6	0	0	1	3	8	0	1	1	10
	By 25. Geo. II. *cap.* 34. *the* Ruſſia *company may import in* Britiſh *built ſhips from* Ruſſia, raw ſilk, *of the growth of* Perſia, *the importer making oath that it was bartered, or purchaſed with the produce of woollen or other manufactures, (gold and ſilver in coin or bullion excepted), exported from* Great Britain, *although the ſame be not carried from thence into* Perſia, *on paying the ſame duty as if imported from the* Levant *ſeas. But* raw ſilks *of the produce of* Aſia *may not be imported from the* Streights, *or the* Levant *ſeas, unleſs from thoſe parts which are within the Grand Seignior's dominions.*											
	Satin ſilk, *per lb.* of 16. ounces,	2	0	0	0	7	8	8	0	6	9	0
	Silk nubs, or huſks of ſilk, *per lb.* containing 21 ounces,	0	2	0	0	0	4	12½	0	0	4	1

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Silk vocat.	Sleeve-silk, coarse, *per lb.* of 16 ounces,	0	13	4	0	2	6	16	0	2	3	0
	Sleeve-silk, fine, or *Naples* sleeve, *per* ditto,	2	13	4	0	10	3	4	0	9	0	0
	Thrown silk dyed, *per* ditto,	5	0	0	0	19	3	0	0	16	10	10
	Raw silk *imported directly from any of his Majesty's plantations or colonies in America into the port of* London, *may, upon the importer's making oath, that such* raw silk *is,* bona fide, *of the growth and culture of some or one of the said plantations, be imported free of all duties.*											
	Wrought silk: Alamodes or lutestrings, *per lb.* of 16 ounces, *French,*	4	0	0	2	15	10	6 3/5	0	0	0	0
	Wrought silk: Alamodes or lutestrings, not *French,*	4	0	0	1	15	10	6 3/5	0	0	0	0
	Wrought silk: Imported in ships *British* built directly from the *East Indies, per lb.* of 16 ounces,	0	15	0	0	0	4	5 1/5	0	0	0	0
	But may be brought to no port but London, *and there duly entered and secured in proper warehouses till exportation.*											
	Wrought silk: In other bottoms, *per lb.* of 16 ounces,	1	0	0	0	0	5	14	0	0	0	0
	Wrought silk: Of the manufacture of *Italy* imported from thence in *British*-built ships, *per* ditto,	1	13	4	0	12	1	11	0	11	7	4 1/5
	Wrought silk: In other bottoms, *per* ditto,	2	0	0	0	14	2	3 3/5	0	13	6	11 1/5
	Wrought silk: From *France*, except *alamodes* and *lutestrings, per* ditto,	2	0	0	1	7	11	3 3/5	0	17	3	11 1/5
	Wrought silk: From any other part, except *alamodes* and *lutestrings, per* ditto,	2	0	0	0	14	2	3 1/5	0	13	6	11 1/5
	Wrought silk: Flowered or mixed with gold or silver, except of *India, Persia*, or *China, per* ditto,	3	10	0	1	1	6	8 7/10	0	19	10	9 7/10
	Wrought silk: *But by* 22. Geo. II. *gold or silver brocade imported is to be burnt, and* 100 l. *penalty for each piece.*											

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Provided that all foreign silks *wrought, (except* East-India alamodes *and* lutestrings*, exported within three years from the importation, shall have* $\frac{2}{3}$ *of the foresaid rates, old subsidy, repaid at the custombouse.*											
All foreign velvets*, wrought* silks*, and* silks *mixed with any other materials, not prohibited to be worn here, must now, before the delivery thereof from the custombouse, be sealed at each end of every piece, and if found, after* September 1754*, in any shop or other place upon land within this kingdom, not being sealed upon both ends of every entire piece, or upon one end of every remnant, the same to be forfeited, and the person in whose custody the same shall be found, to forfeit* 200 l. *the proof of any such seizures being made to lie on the claimer, not on the prosecutor.*											
31 *Skins, vocat.* Buck or deer skins in the hair, *per* skin,	0	2	6	0	0	7	$3\frac{1}{8}$	0	0	6	$9\frac{1}{8}$
Buck or deer skins dressed, *per* skin,	0	5	0	0	1	2	$7\frac{1}{4}$	0	1	0	$18\frac{1}{4}$
More for every pound weight,	0	0	0	0	0	9	0	0	0	0	0
Indian half-dressed, *per lb.* weight,	0	1	3	0	0	3	$11\frac{3}{16}$	0	0	3	$4\frac{3}{16}$
Calves skins in the hair, *per* piece,	0	0	10	0	0	2	$7\frac{7}{8}$	0	0	2	$3\frac{7}{8}$
Calves skins of Ireland, raw, *per* dozen,	0	6	8	0	1	7	3	0	1	5	5
Calves skins dressed in allum and salt, or meal or otherwise tawed or tanned, *per* dozen, — *For every* 20 s. *of their value upon oath,*	0	0	0	0	4	9	9	0	4	3	15
Calves skins dressed in allum and salt, or meal or otherwise tawed or tanned, *per* dozen, — *For every per pound weight,*	0	0	0	0	3	0	0	0	2	0	0
More for every pound weight,	0	10	0	0	2	4	$14\frac{2}{4}$	0	2	1	$17\frac{1}{2}$
Slink calves skins: dressed in the hair, *per lb.*	0	0	0	0	0	3	10	0	0	2	$6\frac{7}{8}$
Slink calves skins: without the hair, *per lb.*	0	0	0	0	0	2	0	0	0	1	$6\frac{2}{5}$
Besides for every pound weight,	0	0	0	0	0	1	0	0	0	0	$15\frac{1}{5}$
	0	0	0	0	4	9	9	0	4	5	15

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Skins, vocat.											
Coney-skins, *per* dozen,	0	1	0	0	0	2	$17\frac{9}{10}$	0	0	2	$0\frac{1}{4}$
Cordevant of *Turkey*, *per* dozen,	1	6	8	0	10	4	4	0	5	9	0
Cordevant of *East-India*, *per* ditto,	1	6	8	0	19	4	12	0	16	9	0
Cordevant of *Spaniſh*, *Seville*, *&c. per* ditto,	5	0	0	1	10	11	5	1	1	6	15
Dog-skins, however dreſſed, *for every* 20 s. *value upon oath*,	0	0	0	0	4	9	9	0	4	3	15
And for every pound weight,	0	0	0	0	0	1	0	0	0	0	0
Dog skins undreſſed, *per* piece,	0	0	8	0	0	1	$18\frac{3}{10}$	0	0	1	$4\frac{2}{5}$
Elk-skins dreſſed or undreſſed, *per* skin,	0	6	0	0	1	5	$4\frac{7}{10}$	0	1	3	$10\frac{1}{5}$
More if dreſſed in oil for every pound weight,	0	0	0	0	1	7	0	0	0	4	$13\frac{2}{5}$
Fiſher-skins, *per* piece,	0	5	0	0	1	2	$7\frac{1}{4}$	0	1	0	$18\frac{3}{4}$
Fox-skins dreſſed, *per* dozen,	0	10	0	0	3	9	$19\frac{3}{5}$	0	3	5	8
And for every 20 s. *value upon oath*,	0	0	0	0	6	0	0	0	0	0	0
Goat-skins in the hair, not otherwiſe rated, *per* dozen,	1	0	0	0	4	9	9	0	4	3	15
Goat-skins of *Barbary*, or the eaſt-country, in the hair, *per* dozen,	1	0	0	0	4	9	9	0	4	3	15
Goat-skins of *Ireland* in the hair, *per* dozen,	0	6	8	0	1	7	3	0	1	5	5
Goat-skins tanned, *per* dozen,	2	0	0	0	13	6	18	0	8	7	10
And more per *pound weight*,	0	0	0	0	0	0	6	0	0	0	0
Goat-skins of all other ſorts, however dreſſed, except cordevants, *per* dozen,	0	0	0	0	4	0	0	0	0	0	0
For every pound weight,	0	0	0	0	0	0	6	0	0	0	0
And for every 20 s. *value upon oath*,	0	0	0	0	4	9	9	0	4	3	15
Gold-skins, *per* piece,	0	0	6	0	0	1	$8\frac{2}{4}\frac{9}{0}$	0	0	1	$5\frac{7}{8}$
And if dreſſed, for every 20 s. *value upon oath*,	0	0	0	0	0	6	0	0	0	0	0
Hare-skins, *per* dozen,	0	0	4	0	0	0	$19\frac{3}{4}\frac{3}{0}$	0	0	0	$17\frac{1}{4}$

3 I 2 *Skins, vocant.*

		Rates.			Duties. Paid on importation.				Repaid on exportation.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Horſe-ſkins *per* fletcher, *per* ſkin,		0	0	6	0	0	1	8 2/10	0	0	1	5 9/10
Kid-ſkins	in the hair, *per* hundred,	1	0	0	0	17	3	9	0	4	3	15
	if dreſſed, *per* hundred,	2	0	0	1	0	2	18	0	8	7	10
	dreſſed in the hair from *Eaſt India*, *per* hundred,	2	0	0	1	7	8	8	0	14	3	0
	in the hair, *French*, *per* hundred,	1	0	0	1	6	0	9	0	8	0	15
	not perfectly dreſſed, *per* dozen,	0	0	0	0	1	6	0	0	0	0	0
	And for every 20 s. *value upon oath*,	0	0	0	0	4	9	9	0	1	5	5
	however tawed, *per lb.* weight,	0	0	0	0	0	3	0	0	0	0	0
	however tawed, *per* 20 s. *value upon oath*,	0	0	0	0	4	9	9	0	4	3	15
Lamb-ſkins	dreſſed in allum, *per* hundred,	1	0	0	0	4	9	9	0	4	3	15
	More for every dozen,	0	0	0	0	1	0	0	0	0	4	0
	dreſſed in oil, *per* hundred,	4	0	0	0	19	1	16	0	17	3	0
	More for every dozen,	0	0	0	0	2	0	0	0	0	8	0
	undreſſed in the wool, *per* 120,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
	Slink, dreſſed, *per* hundred,	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
	Slink, *More for every* 20 s. *value upon oath*,	0	0	0	0	6	0	0	0	2	0	0
	Slink, undreſſed in the wool, *per* 120,	0	5	0	0	1	2	7 1/2	0	1	0	8 1/2
	Tanned, *for every* 20 s. *value upon oath*,	0	0	0	0	4	9	9	0	4	3	15
	Tanned, *per* dozen,	0	0	0	0	1	6	0	0	0	6	0
Lions ſkins, *per piece*,		0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Mouſe ſkins, *per* piece,		0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Muſquaſh, *per* piece,		0	0	6	0	0	1	8 2/10	0	0	1	5 9/10
Panther-ſkins, *per* piece,		1	0	0	0	4	9	9	0	4	3	15

S. S.

		Rates. l.	s.	d.	Duties paid on importation. l.	s.	d. 20 s	Duties repaid on exportation. l.	s.	d. 20ths
Skins, vocat.	Pelts of goats { dreſſed, *per* dozen,	0	10	0	0	2	4 14½	0	2	1 17½
	Pelts of goats { undreſſed, *per* dozen,	0	5	0	0	1	2 7¼	0	1	0 18¾
	Pelts of all other ſorts, *per* hundred,	1	10	0	0	7	2 3½	0	6	5 12½
	Portugal ſkins, *per* dozen,	2	0	0	0	9	6 18	0	8	7 10
	More if dreſſed for every 20 s. *value upon oath,*	0	0	0	0	6	0 0	0	0	0 0
	Racoons, *per* ſkin,	0	0	6	0	0	1 6 2/40	0	0	1 5⅞
	Shagreen ſkins, *per* ſkin,	0	1	8	0	0	4 15¾	0	0	4 6¼
	More if dreſſed for every 20 s. *value upon oath,*	0	0	0	0	6	0 0	0	0	0 0
	Shammy ſkins, *per* dozen,	1	6	8	0	6	4 12	0	5	9 0
	More if not particularly charged, for every 20 s. *value upon oath,*	0	0	0	0	6	0 0	0	0	0 0
	Sheep-ſkins { dreſſed, *per* dozen,	0	5	0	0	1	2 7¾	0	1	0 8¾
	Sheep-ſkins { *And beſides,* { *if in oil,* per *dozen,*	0	0	0	0	3	0 0	0	1	0 0
	Sheep-ſkins { *And beſides,* { *if otherwiſe dreſſed,* per *dozen,*	0	0	0	0	1	0 0	0	0	4 0
	Sheep-ſkins { tanned, { *for every* 20 s. *value upon oath,*	0	0	0	0	4	9 9	0	4	3 15
	Sheep-ſkins { tanned, { *per* pozen,	0	0	0	0	1	6 0	0	0	6 0
	Sheep-ſkins { in the wool, *per* ſkin,	0	0	3	0	0	0 14 2/80	0	0	0 12 5/80
	Spruce ſkins, { tawed, *per* dozen,	2	0	0	0	9	6 18	0	8	7 10
	Spruce ſkins, { *beſides for every* 20 s. *value upon oath,*	0	0	0	0	6	0 0	0	0	0 0
	Swans ſkins, *per* piece,	0	3	4	0	0	9 11½	0	0	8 12½
	Tails or tips of ſable, *per* piece,	0	2	0	0	0	5 14 9/160	0	0	5 3½
	Tiger-ſkins, *per* piece,	0	10	0	0	2	4 14½	0	2	1 17½
	Vizer-ſkins, *per* piece,	0	5	0	0	1	2 7¼	0	1	0 18¾
	Woodſhocks, *per* ſkin,	0	5	0	0	1	2 7¼	0	1	0 18¾

	Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20th	Repaid on exportation. l	s.	d.	20ths
And if any of the foresaid skins *are tanned, tawed, or dressed, and not particularly charged, for every* 20 s. *value upon oath, besides the forementioned duties,*	0	0	0	0	6	0	0	0	0	0	0
All other skins, *and pieces of* skins, *except those rated in* furs *and* leather, — *for every* 20 s. *of their value upon oath,* —	0	0	0	0	4	9	9	0	4	3	15
besides, if tanned, tawed, or dressed, and not particularly charged, for every 20 s. *ditto,* —	0	0	0	0	6	0	0	0	0	0	0
Snuff, of all sorts — from the *British* plantations or *Spanish West Indies*, in *British* ships, *per lb.*	0	2	6	0	0	7	3 5/8	0	0	5	15 1/8
from all other places excepting *France*, *per lb.* —	0	5	0	0	1	2	7 1/4	0	0	11	10 1/4
Soap, vocat. — *Castille* or *Venice*, *per* 112 *lb.* —	3	0	0	1	19	6	12	0	0	0	0
Flemish, *per* barrel, —	4	0	0	0	15	4	16	0	0	0	0
Flemish, *besides for every pound weight*, —	0	0	0	0	0	3	0	0	0	0	0
Hard, of all sorts, not otherwise rated, *per* 112 *lb.* —	3	0	0	1	19	6	12	0	0	0	0
Soft, of all sorts, not otherwise rated, *per* ditto, —	1	10	0	1	13	9	6	0	0	0	0
By 23 Geo. II. soap *may not be imported but in packages containing* 224 lb. wt. *at least, of nett* soap, *and to be allowed no drawback on exportation.*											
Socks — of cotton, *per* dozen pairs, —	0	6	8	0	1	7	3	0	1	5	5
More for every 20 s. *value of the gross price at the candle*, —	0	0	0	0	2	10	4	0	2	10	4
of thread, *per* dozen pairs, —	0	6	8	0	1	7	3	0	1	5	5
Spinal, fine, for making gauze *per lb.* —	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2
Spirits, vocat. — Arrack, *per* ton of 252 gallons, —	30	0	0	8	5	6	0	7	11	3	0
And besides for excise, per *gallon*, —	0	0	0	0	4	8	0	0	0	0	0
Brandy — of *Spain*, *Portugal*, or *Italy*, *per* ton, —	15	0	0	4	12	9	0	4	5	7	10
Brandy — of *France*, *per* ton, —	30	0	0	8	5	6	0	7	11	3	0
Brandy — of all other countries, *per* ton, —	20	0	0	5	17	0	0	5	7	6	0
Brandy — *More for the excise-duty*, per *gallon*, —	0	0	0	0	4	8	0	0	0	0	0

	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Spirits, vocat.											
But brandy *may not be imported in casks containing less than sixty gallons, nor in any other than* British *or* Irish *built ships, or ships of the country of which it is the produce.*											
Citron-water, *per* gallon,	1	0	0	0	4	11	3 1/20	0	4	5	9 1/20
Geneva, per gallon,	0	1	0	0	0	3	17 26/105	0	0	3	11 25/42
Hungary water, *French, per* gallon,	0	10	0	0	5	0	1 1/21	0	2	3	4 1/21
Hungary water, not *French, per* gallon,	0	10	0	0	2	6	1 1/21	0	2	3	4 1/21
Rackee of *Turkey, per* gallon,	0	5	0	0	1	3	10 1/21	0	1	2	1 23/42
Rosasolis, and all other cordial waters, not elsewhere rated, *per* gallon,	0	10	0	0	2	6	1 1/20	0	2	3	4 1/21
Visney from *Turkey, per* gallon,	0	10	0	0	2	6	1 1/21	0	2	3	4 1/21
Usquebaugh, *per* gallon,	0	10	0	0	2	6	1 1/21	0	2	3	4 1/21
The above spirits are to pay to the excise, per *gallon, if of the* British *plantations in* America,	0	0	0	0	3	8	0	0	0	0	0
The above spirits are to pay to the excise, per *gallon, if of any other place,*	0	0	0	0	4	8	0	0	0	0	0
Rum, *per* gallon,	0	1	8	0	1	4	16 1/21	0	1	4	6 2/20
Rum, *More for excise-duty,* per *gallon, single,*	0	0	0	0	4	8	0	0	0	0	0
Rum, *Ditto, ditto, double,*	0	0	0	0	8	8	0	0	0	0	0
But rum *may not be imported in casks containing less than* 20 *gallons.*											
Such of the aforesaid spirits as are above proof, pay to the excise more for every gallon so charged, viz. *if of the* British *plantations,*	0	0	0	0	3	8	0	0	0	0	0
Such of the aforesaid spirits as are above proof, pay to the excise more for every gallon so charged, viz. *if of any other place,*	0	0	0	0	4	8	0	0	0	0	0
All sorts from Guernsey, Jersey, Alderney, *and* Sark, *may be imported without any other duty than the excise for the time being on such sorts made in* Britain.											

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Spokes for cart-wheels,	long, *per* thousand, of the *British* plantations, *free.*											
	of any part of *Europe* except *Ireland* and *France*,	6	0	0	1	14	4	4	1	11	6	0
	of *Ireland*, and all other places but *France* and its plantations,	6	0	0	1	8	8	14	1	5	10	10
	short, *per* thousand, of the *British* plantations, *free.*											
	of any part of *Europe* but *Ireland* and *France*,	3	1	0	0	17	2	2	0	15	9	0
	of *Ireland*, and all other places but *France* and its plantations,	3	0	0	0	14	4	7	0	12	11	5
Starch, white, *per cwt.*		5	0	0	3	15	4	0	0	0	0	0
By 23. Geo I. starch *may not be imported in any package that shall not contain* 224 lb. weight *of nett* starch *at least: and foreign* starch, *when exported, to draw nothing back.*												
Staves, vocat.	Barrel staves, *per* 120, of the *British* plantations, *free.*											
	of any part of *Europe* but *Ireland* and *France*,	0	3	4	0	0	11	9	0	0	10	10
	of *Ireland*, and all other places but *France* and its plantations,	0	0	0	0	0	7	14	0	0	6	15
	Firkin-staves, *per* 120, of the *British* plantations, *free.*											
	of any part of *Europe* except *Ireland* and *France*,	0	2	0	0	0	6	17 2/5	0	0	6	6
	of *Ireland*, and all other places but *France* and its plantations,	0	0	0	0	0	4	12 2/5	0	0	4	1
	Pipe and hogshead staves, of the *British* plantations, *free.*											
	of any part of *Europe* but *Ireland* and *France*, *per* 120,	0	6	8	0	1	10	18	0	1	9	0
	of *Ireland*, and all other places but *France* and its plantations,	0	6	8	0	1	3	8	0	1	1	10
	Kilderkin-staves. *Vide* Wood.											
Stones, vocat.	Blood-stones, *per lb.*	0	15	0	0	2	10	13	0	2	6	7 1/2
	Cane stones, *per* ton,	0	15	0	0	2	10	13	0	2	6	7 1/2
	Dog-stones, *per* last, three pair each,	39	0	0	7	10	1	10	6	11	7	10

MERCHANDISE INWARDS.

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Stones, vocat.											
Grave-ſtones, of marble, unpoliſhed, *per* ſuperficial foot ſquare,	0	0	4	0	0	0	$19\frac{3}{10}$	0	0	0	$17\frac{2}{4}$
Grave-ſtones, of marble, poliſhed, *per* ditto,	0	0	8	0	0	1	$18\frac{3}{10}$	0	0	1	$14\frac{2}{4}$
Grave-ſtones, of other ſtone, poliſhed or unpoliſhed, *per* ditto,	0	0	1	0	0	0	$4\frac{81}{100}$	0	0	0	$4\frac{5}{10}$
Marble blocks, *per* ſolid foot,	0	4	0	0	0	11	$9\frac{4}{5}$	0	0	10	7
Marble baſins, tables, mortars, and all other poliſhed marble, (except grave and paving ſtones poliſhed), *per* foot ſquare,	0	1	0	0	0	2	$17\frac{9}{10}$	0	0	2	$11\frac{2}{4}$
Marble paving-ſtones, rough, *per* ſuperficial foot,	0	0	4	0	0	0	$19\frac{3}{10}$	0	0	0	$17\frac{2}{4}$
Marble paving-ſtones, poliſhed, *per* ditto,	0	0	8	0	0	1	$18\frac{3}{10}$	0	0	1	$14\frac{2}{4}$
Millſtones, *per* piece,	1	0	0	1	18	6	0	1	13	9	0
And more if French,	0	0	0	4	16	10	10	2	6	10	10
Paving-ſtones not of marble, *per* foot ſquare,	0	0	1	0	0	0	$4\frac{61}{100}$	0	0	0	$4\frac{5}{10}$
Pebble-ſtones, *per* ton,	1	0	0	0	4	9	9	0	4	3	15
But if of the product of Guernſey, Jerſey, Alderney, *or* Sark, *may, upon certificate, be imported free.*											
Slates, in frames, *per* dozen,	0	5	4	0	0	9	$11\frac{2}{4}$	0	0	8	$12\frac{2}{4}$
Slate-tables, in frames, *per* piece,	0	5	0	0	1	2	$7\frac{1}{4}$	0	1	0	$18\frac{1}{4}$
Slate-tables, without frames, *per* piece,	0	1	8	0	0	4	$15\frac{1}{4}$	0	0	4	$6\frac{1}{4}$
Steel, long, wiſp, and ſuch like, *per cwt.*	1	0	0	0	10	11	$3\frac{1}{4}$	0	10	2	$12\frac{1}{4}$
Goad ſteel, *per* half-barrel of 126 *pound weight*,	10	0	0	1	18	6	0	1	13	9	0
More for every 112 lb.	0	0	0	0	5	1	$17\frac{2}{4}$	0	5	1	$17\frac{2}{4}$
Steel manufactures, *for every* 20 s. *value upon oath*,	0	0	0	0	3	10	4	0	3	4	10
More for every 112 lb.	0	0	0	0	5	1	$17\frac{2}{4}$	0	5	1	$17\frac{2}{4}$
No drawback if exported to the Britiſh *plantations.*											

S. S.

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Stuffs of all kinds made of, or mixed with wool, *per* yard,	1	5	0	0	4	9	15	0	4	2	12½
Prohibited to be imported for sale, except made in Ireland, *with licence, bond,* &c.											
Sturgeon, *per* firkin,	1	10	0	0	5	9	6	0	5	0	15
Sturgeon, *per* keg,	0	15	0	0	2	10	13	0	2	6	7½
Syder and *Syder-eager*, *of and from* Guernsey, Jersey, Alderney, *or* Sark, *may be imported free of cuſtom, upon payment of the exciſe for the time being, on the like liquors made in this kingdom.*											
Syder and *Syder-eager*, *of all places*, per *ton*,	4	0	0	12	10	0	0	0	0	0	0
Syder and *Syder-eager*, *And beſides*, *if filled*,	0	0	0	4	10	0	0	0	10	0	0
Syder and *Syder-eager*, *And beſides*, *if unfilled*,	0	0	0	3	19	2	8	0	19	2	8
Syder and *Syder-eager*, *More if of* France,	0	0	0	3	0	4	4	0	0	4	4
Syder and *Syder-eager*, *More if not of* France,	0	0	0	1	1	7	4	0	1	7	4
T.											
T *Allow, per cwt.*	0	16	8	0	7	10	15	0	7	6	0
Tapeſtry with caddas, *per Flemiſh* ell,	0	8	0	0	2	3	9½	0	2	1	4
Tapeſtry with gold or ſilver, *per* ditto,	8	0	0	2	5	9	12	2	2	0	0
Tapeſtry with hair, *per* ditto,	0	2	8	0	0	9	3⅗	0	0	8	8
Tapeſtry with ſilk, *per* ditto,	0	13	4	0	3	9	16	0	3	6	0
Tapeſtry with wool, *per* ditto,	0	4	0	0	1	1	14⅘	0	1	0	12
Tar, *per* laſt of 12 barrels *Britiſh* plantations,	2	10	0	0	9	7	10	0	8	5	5
Tar, *per* laſt of 12 barrels not of *Britiſh* plantations,	2	10	0	0	10	9	11¼	0	9	7	6¾
For the importation is under the ſame reſtrictions as pitch, *which ſee.*											

MERCHANDISE INWARDS.	Rates			Duties. Paid on importation.				Repaid on exportation			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Thread, vocat. — *Bridges* thread, *per* 12 *lb.*	2	5	0	0	8	7	9	0	7	7	2 1/2
Lyons or *Paris* thread, *per* bale, containing one hundred bolts,	30	0	0	20	6	1	10	12	1	10	10
Sisters thread, *per lb.*	0	15	0	0	2	4	19	0	2	0	13 1/2
Whited brown thread, *per* 12 *lb.*	4	0	0	0	15	4	16	0	13	6	0
All thread *of the manufactures of* Ireland, *may be imported directly from thence, by* British *or* Irish, *upon certificate and oath, free of all duties.*											
Ticking of *Germany*, or any other country, not otherwise rated, *per* piece of 36 yards,	1	0	0	0	7	2	3 1/2	0	6	5	12 1/2
Ticks. — *Brizeil* ticks, and counterfeit *Brizeil*, *per* tick,	1	15	0	0	7	2	3 1/2	0	6	5	12 1/2
Turnal ticks, of *Stoad*, *&c. per* tick,	1	10	0	0	7	2	3 1/2	0	6	5	12 1/2
Tobacco, — not *British*, *per lb.*	0	10	0	0	2	5	1 1/2	0	2	3	15 1/2
British, paid down,	0	1	8	0	0	6	10	0	0	6	10
ditto, secured,	0	0	0	0	0	6	7 2/3	0	0	6	7 2/3
And besides, if secured, to be paid down, per lb.	0	0	0	0	0	0	15	0	0	0	15

Tobacco. Note, *If all the duties on* British *plantation* tobacco *are paid down at entry, the importer shall have an allowance of* 25 per cent. *in lieu of all former encouragements, which allowance is deducted in the above duty; or the importer may pay down at entry the old subsidy of* 3/4 d. per lb. *weight, and give bond for payment of the remaining duties in eighteen months, and only have an allowance of* 15 per cent. *out of the bondable duties.*

If the importer wants to discharge his bond, or any part thereof, before the expiration of the aforesaid eighteen months, he shall receive an abatement upon such bond at the rate of 7 per cent. per annum *for the time unexpired.*

No tobacco *may be imported into this kingdom but in casks, chests, or cases only, each of these to contain* 450 lb. *weight of nett* tobacco *at least, under the penalty of forfeiting such* tobacco.

MERCHANDISE INWARDS.	Rates			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Tortoiſe-ſhell, per lb.	0	4	6	0	1	0	18 21/40	0	0	11	12 7/8
Treacle { of *Flanders, per barrel,*	4	0	0	0	15	4	16	0	13	6	0
Treacle { of *Jeane, per lb.*	0	1	4		0	3	1 3/5	0	0	2	14
Tweezers of France, per dozen,	3	0	0	2	0	7	7	1	2	4	5
Twine of Hamburg, per cwt.	2	10	0	0	9	7	10	0	8	5	5
Twiſt for bandſtrings, *per* dozen knots,	0	10	0	0	1	11	2	0	1	8	5

3 K 2 *Tobacco.*

Nor can any tobacco *of the* Britiſh *plantations be landed at any port in* Great Britain, *without a maniſeſt under the hands and ſeals of the office where it was taken on board, containing an account of all the* tobacco *laded on board that ſhip, with the marks, numbers, weights, tares, and contents of the ſeveral hogſheads,* &c. *The maſter landing the ſame without delivering ſuch maniſeſt to the collector, being liable in the penalty of* 100 l.; *and the landwaiters ſuffering the ſame to be landed before they have entered the contents of ſuch maniſeſt in their books, and putting a mark, to be appointed by the commiſſioners of the cuſtoms, upon each hogſhead, being liable in a penalty of* 50 l.

No tobacco *unmanufactured to be exported but in caſks, cheſts, or caſes only, each containing* 425 lb. *of nett* tobacco *at leaſt, excepting caſks or other packages, containing ſamples of* tobacco, *ſhipped and exported at the ſame time and place, and with the ſame packages whence ſuch ſamples were taken; and all* tobacco *muſt be ſhipped from the identical port or place, in the original package, and with the ſame marks as it was firſt imported, without any alteration except neceſſary cooperage, under the pain of forfeiting all ſuch* tobacco, *excepting only* 10 lb. *which ſhall be allowed to be taken out of each hogſhead,* &c. *after the ſame is weighed on importation.*

No tobacco *of the* Britiſh *plantations to be exported, but to* Ireland, *in ſhips under* 70 *tons burden.*

If any Britiſh *plantation* tobacco *hath been damaged on board the ſhip or lighter before landing, the merchant is at liberty to cut off ſuch damaged* tobacco *from the hogſhead or other package, and will receive an allowance of* 1/4 d. per lb. *ſo as not to exceed* 30 s. *on any one hogſhead.——Such damaged* tobacco *to be burnt and deſtroyed.*

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
V											
Vinegar, for sale by *British*, *per* ton filled,	0	0	0	16	9	4	1 1/2	4	9	6	0
Vinegar, for sale by *British*, *per* ton unfilled,	0	0	0	3	1	9	2 1/2	3	18	8	8
Vinegar, for private use by *British*, *per* ton filled,	0	0	0	17	1	6	0	4	9	6	0
Vinegar, for private use by *British*, *per* ton unfilled,	0	0	0	3	12	5	10 1/2	3	18	8	8
Vinegar, for retail by *British*, *per* ton filled,	0	0	0	7	9	6	0	4	9	6	0
Vinegar, for retail by *British*, *per* ton unfilled,	0	0	0	16	18	8	8	3	18	8	8
Vinegar, more if *by* French, per *ton*,	0	0	0	9	0	0	0	0	0	0	0
Vinegar, more if *by strangers*, per *ton filled*,	0	0	0	1	10	0	0	1	5	0	0
Vinegar, more if *by ditto*, per *ton unfilled*,	0	0	0	1	6	4	16	1	1	4	16
Vinegar, from *Guernsey*, *Jersey*, &c. *per* barrel, excise,	0	0	0	0	8	9	0	0	0	0	0
But vinegar *may not be imported in any other than* British *or* Irish *ships, or of the built of the country of which it is the produce.*											
W											
Wafers, per lb.	0	1	8	0	0	4	15 3/4	0	0	4	6 1/4
Water, vocat. Pyrmont water, and all other mineral or natural waters, not otherwise rated, *per* dozen bottles or flasks, each bottle or flask, not exceeding 3 pints,	0	6	8	0	1	7	3	0	1	5	3
Water, vocat. Pyrmont water, and all other mineral or natural waters, not otherwise rated, *per* dozen bottles or flasks, each bottle or flask, exceeding 3 pints, —	0	9	0	0	2	1	17 1/20	0	1	11	5 3/4
Water, vocat. Spaw water, *per* basket of 150 flasks, not exceeding 3 pints each flask,	4	0	0	0	19	1	16	0	17	3	0
Whalebone cut, *prohibited importation.*											
Whalebone of *British* fishing, imported by *British*, in *British* shipping, directly from the places, *per* ton,	50	0	0	0	0	0	0	0	0	0	0
Whalebone not of *British* fishing,	100	0	0	0	0	0	0	0	0	0	0

MERCHANDISE INWARDS.	Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Whalebone of *Newfoundland*, or any other of his Majesty's colonies or plantations, caught and imported in ships not belonging to *Great Britain*, *per lb.*	0	0	0	0	0	0	0	0	0	0	0
taken and imported in ships belonging to any of the *British* plantations, or colonies, *per* ton,	0	0	0	4	17	6	0	3	13	9	0
taken in shipping belonging to any of his Majesty's colonies or plantations, and imported in shipping belonging to *Great Britain*, *per* ton,	0	0	0	3	13	9	0	3	1	10	10
And besides, per lb.	0	0	0	0	0	2	16¼	0	0	2	16¼
not of *British* fishing, *per* ton,	0	0	0	31	12	0	0	25	1	0	0
And besides, per lb.	0	0	0	0	0	5	12½	0	0	5	12½
Whale-fins *taken in the* Greenland *seas*, Davis's streights, *or the adjacent seas, free.*											
Wine imported by *British* into the port of *London*, — for sale. *Rhenish*, *German*, or *Hungary*, *per* ton, filled in casks,	0	0	0	39	2	0	14⅖	30	13	8	17⅗
unfilled in casks,	0	0	0	35	7	0	6⅖	27	7	1	3⅖
in bottles,	0	0	0	39	15	3	2⅖	31	5	4	1⅕
Portugal, or *Madeira*, *per* ton, filled in casks,	0	0	0	32	8	3	2⅖	24	6	4	1⅕
unfilled in casks,	0	0	0	29	4	0	6⅘	21	10	5	19⅘
in bottles,	0	0	0	35	5	3	2⅖	26	15	4	1⅕
French, *per* ton, filled in casks,	0	0	0	68	16	4	1⅖	34	2	11	2⅖
unfilled in casks,	0	0	0	66	0	6	0	31	12	8	3
in bottles,	0	0	0	72	5	4	1⅕	35	18	8	14⅖
Levant, and all other wines, *per* ton, filled in casks,	0	0	0	33	4	9	2⅖	25	2	10	1⅗
unfilled in casks,	0	0	0	29	18	3	14	22	4	9	7
in bottles,	0	0	0	36	3	9	2⅖	27	13	10	1⅕

				Rates.			Duties. Paid on importation.				Repaid on exportation.			
				l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Wine imported by *British* into the port of *London*, —	for private use.	*Rhenish, German,* or *Hungary, per* ton, —	filled in casks,	0	0	0	10	0	3	2	31	5	10	16
			unfilled in casks,	0	0	0	36	3	0	18 3/5	27	17	9	11 4/5
			in bottles,	0	0	0	10	13	6	0	31	17	6	0
		Portugal, or *Madeira, per* ton,	filled in casks,	0	0	0	33	6	6	0	24	18	6	0
			unfilled in casks,	0	0	0	10	0	9	0	22	0	2	8
			in bottles,	0	0	0	36	3	6	0	27	7	6	0
		French, per ton,	filled in casks,	0	0	0	69	8	6	0	34	11	0	8
			unfilled in casks,	0	0	0	61	11	2	7	31	19	9	14
			in bottles,	0	0	0	72	17	6	0	36	6	10	0
		Levant, and all other wines, *per* ton, —	filled in casks,	0	0	0	34	3	0	0	25	15	0	0
			unfilled in casks,	0	0	0	30	14	4	6 1/4	22	15	5	15
			in bottles,	0	0	0	37	2	0	0	28	6	0	0
	for retail.	*Rhenish, German,* or *Hungary, per* ton, —	filled in casks,	0	0	0	40	12	3	12	31	13	10	16
			unfilled in casks,	0	0	0	58	2	5	5	29	4	0	9 1/5
			in bottles,	0	0	0	41	5	6	0	32	5	6	0
		Portugal, or *Madeira, per* ton,	filled in casks,	0	0	0	33	18	6	0	25	6	6	0
			unfilled in casks,	0	0	0	31	19	5	5 2/5	23	7	5	5 2/5
			in bottles,	0	0	0	36	15	6	0	27	15	6	0
		French, per ton,	filled in casks,	0	0	0	69	16	6	0	34	16	4	8
			unfilled in casks,	0	0	0	67	17	5	5 4/5	32	17	3	13 2/5
			in bottles,	0	0	0	73	5	6	0	36	12	2	0
		Levant, and all other wines, *per* ton, —	filled in casks,	0	0	0	34	15	0	0	26	3	0	0
			unfilled in casks,	0	0	0	32	13	8	12 1/5	24	1	8	12 4/5
			in bottles,	0	0	0	37	14	0	0	28	14	0	0

Wines imported into the out-ports.

	Rates	Duties: Paid on importation				Duties: Repaid on exportation			
	l. *s.* *d.*	*l.*	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Rheniſh, German, *and* Hungary wines *pay the ſame duties as in the port of* London.									
French, Levant, *and all other wines, pay leſs than the above duties, as under.*									
French, per ton, filled in caſks,	0 0 0	4	4	7	5	0	0	4	0 1/4
unfilled in caſks,	0 0 0	3	13	9	12	0	0	3	10 1/4
in bottles,	0 0 0	4	10	0	0	0	0	4	5 7/10
Levant, and all other wines, *per* ton, — filled in caſks,	0 0 0	4	1	0	0	0	0	3	17
unfilled in caſks,	0 0 0	3	10	2	8	0	0	3	6 1/2
in bottles,	0 0 0	4	10	0	0	0	0	3	5 7/10

But ſuch wines *as ſhall have been entered and landed in the out-ports, and afterwards brought to* London *by certificate, ſhall pay the difference of the duties, or what they paid ſhort of the duties due in* London.

Wine-lees *pay the ſame duties as* wine, *but are exempted from drawback on exportation.*

Wine *imported into the out-ports cannot now be brought either by land or water into the port of* London, *or the members thereof, or to any place within twenty miles of the Royal Exchange, before the duties at ſuch out-port are paid, and the difference of the duties payable there and at the port of* London; *and, if any quantity in bottles exceeding three dozen, or in caſk or caſks exceeding ten gallons, be brought at the ſame time, and in the ſame carriage, without a certificate of the quality and quantity, and of the payment of the ſaid duties, the ſame is to be forfeited, excepting* wine *ſold for ſalvage, compounded, or condemned.*

Note, *No* wines *except of the dominions of the Great Duke of* Tuſcany, *in open flaſks, or of* Turkey, *or any other part of the* Levant *ſeas, may be imported in flaſks or bottles. But* wines *may not be imported in any other than* Britiſh *or* Iriſh *ſhips, or ſhips of the built of the country of which they are the growth, nor from the* Netherlands *or* Germany, *except* Rheniſh *or* Hungary wines, *which may be imported from* Hamburgh.

W. W.

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Wire, vocat.	Dagger and quartern wire, *per lb.*		3	4		0	7	14		0	6	15
	Steel wire, *per lb.*		3	0		0	8	6 9/20		0	7	9 1/2
	Straſburg wire, *per lb.*		3	4		0	7	14		0	6	15
	More if iron, per 112 lb.		0	0		1	1	2 1/2		1	1	2 1/2
	More if braſs, per 112 lb.		0	0		1	1	17 1/2		1	1	17 1/2
	Iron wire, of all ſorts, *per 112 lb. except* card-wire, *or ſmaller than fine fine, or ſuperfine, and all* wool-cards, *or any other wares made of* iron wire,	7	10	0	2	9	11	12 1/2	2	6	4	17 1/2
	Braſs or copper wire not otherwiſe rated, *per 112 lb.*	6	10	0	2	5	2	3 1/2	2	2	1	2 1/2
	Virginal wire, *per lb.*		5	0		0	1	11		0	0	2 1/2
	More if of iron		0	0		1	1	2 1/2		1	1	2 1/2
	More if of braſs,		0	0		1	1	17 1/2		1	1	17 1/2
	Silver wire, *per* 20 *s. value upon oath,*		0	6		0	4	9		0	4	3
	And beſides for every ounce Troy if gilt,		0	0		0	1	0		0	0	0
	And beſides for every ounce Troy if not gilt,		0	0		0	0	9		0	0	0
	Counterfeit gold and ſilver wire, *per* 20 *s. value upon oath,*		0	0		0	4	9		0	4	3
Woad, vocat.	Iſland, or green woad, for dyers, *per* ton,	15	0	0	1	9	3	0	1	2	1	10
	Thouloufe ditto, ditto, *per 112 lb.*	1	13	4	0	3	3	0	0	2	5	10
	And beſides if French,	0	0	0	0	16	1	15	0	7	9	15
Wood, vocat.	Anchor-ſtocks, *per* piece,	0	6	8	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France,*	0	0	0	0	1	10	8	0	1	9	0
	of Ireland, and all other places but *France* & *French* plantations,	0	0	0	0	1	7	3	0	1	5	5
	Battens 6½ inches wide, or under, *per* 120,	1	5	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France,*	0	0	0	0	7	1	17 1/2	0	6	6	15

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	0	5	11	16¼	0	5	4	13¼
Beech boards, two inches thick, or under, *per* 120, — —	4	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, — —	0	0	0	1	2	10	16	1	1	0	0
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	0	19	1	16	0	17	3	0
Beech planks above two inches thick, *per* load, containing 50 feet, —	2	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, — —	0	0	0	0	12	5	8	0	10	6	0
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	0	9	6	18	0	8	7	10
Beech quarters under five inches square, *per* 120, — —	2	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, *per* 120, — —	0	0	0	0	11	5	8	0	10	6	0
of *Ireland*, and all other parts, but *France* and *French* plantations,	0	0	0	0	9	6	18	0	8	7	10
Beech quarters five inches square, and under eight, *per* 120, —	5	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* except *Ireland* and *France*, — —	0	0	0	1	8	7	10	1	6	3	0
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	1	3	11	5	1	1	6	15
Boxwood, *per* ton of 20 *cwt.* each 112 *lb.* — — —	8	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, —	0	0	0	2	5	9	12	2	2	0	0
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	1	18	3	12	1	14	6	0
Boxwood for combs, *per* thousand pieces, — —	1	13	4	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, — —	0	0	0	0	9	6	10	0	8	9	0
of *Ireland* and all other parts but *France* and *French* plantations, —	0	0	0	0	6	5	0	0	5	7	12
Deals from *Russia*, and every other place not particularly rated, 20 feet in length, *per* 120, — — —	15	0	0	0	0	0	0	0	0	0	0
of any part of *Europe* but *Ireland* and *France*, — —	0	0	0	4	5	10	10	3	18	9	0
of *Ireland*, and all other parts but *France* and *French* plantations, —	0	0	0	3	11	9	15	3	4	8	5

MERCHANDISE INWARDS.		Rates.			Duties Paid on importation.				Duties Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Wood, vocat.	Deals of *Sweden*, or any other country, not otherwiſe rated, 20 feet long, *per* 120,	5	0		0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0		1	8	7	10	1	6	3	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	1	3	11	5	1	1	6	3
	Ebony, *per* 112 *lb.*	2	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	0	5	8	0	10	6	0
	of *Ireland* and all other parts but *France* and *French* plantations,	0	0	0	0	7	8	8	0	6	9	0
	Fire-wood, *per* fathom,	0	8	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	2	3	9 1/2	0	2	1	4
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	1	0	14 1/2	0	1	8	14
	Fir quarters, under five inches ſquare, *per* 120,	2	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	11	5	8	0	10	6	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	9	6	18	0	8	7	10
	Handſcoops, *per* dozen,	0	2	0	0	0	5	14 9/10	0	0	5	3 1/4
	Handſpikes, *per* 120,	1	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	5	8	14	0	5	3	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	4	9	9	0	4	3	15
	Kilderkin-ſtaves, *per* 120,	0	2	6	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	0	8	11 1/4	0	0	7	17 1/4
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	0	7	3 1/4	0	0	6	9 1/4
	Knees of oak for ſhipping, eight inches ſquare and under, *per* 120,	5	0	0	0	0	0	0	0	0	0	0
	Knees of oak of any part of *Europe* but *Ireland* and *France*,	0	0	0	1	8	7	10	1	6	3	0
	Knees of oak of *Ireland* and all other parts but *France* and *French* plantations,	0	0	0	1	3	11	5	1	1	6	15

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Wood, vocat.	Knees of oak: for shipping, above eight inches square, *per* load,	1	10	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	8	7	1	0	7	10	10
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	7	2	3 1/2	0	6	5	12 1/2
	small, for wherries, *per* 120,	0	10	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	2	10	7	0	2	7	10
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	2	4	14 1/2	0	2	1	17 1/2
	Lathwood, *per* fathom,	2	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	11	5	8	0	10	6	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	9	6	18	0	8	7	10
	Mahogony timber, or planks, *per* ton,	8	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	2	5	9	12	2	2	0	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	1	18	3	12	1	14	6	0
	Oak: boards, under two inches thick, and under 15 feet long. *per* 120,	8	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	2	5	9	12	2	2	0	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	1	18	3	12	1	14	6	0
	plank, *per* load, containing 50 feet solid,	3	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	17	2	2	0	15	9	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	14	4	7	0	12	11	5
	timber, *per* load,	1	10	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	8	7	1	0	7	10	10
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	7	2	3 1/2	0	6	5	10 4/5
	Olive-wood, *per* ton, containing 20 *cwt.*	10	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	2	17	3	0	0	12	6	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	2	7	10	10	2	3	1	10

MERCHANDISE INWARDS.

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20 ths	l.	s.	d.	20 ths
Wood, vocat.	Packing-boards, *per* 120,	0	6	8	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	1	12	18	0	1	9	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	1	7	3	0	1	5	5
	Planks of *Ireland*, *per* 100 feet,	0	12	6	0	2	4	17 1/2	0	2	1	6 1/2
	Round wood, *per* 120,	2	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	11	5	8	0	10	6	0
	of *Ireland*, and all other places but *France* and *French* plantations,	0	0	0	0	9	6	18	0	8	7	10
	Speckled wood, *per* 112 *lb.*	0	13	4	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	3	9	16	0	3	6	0
	of *Ireland*, and all other places but *France* and *French* plantations,	0	0	0	0	2	6	16	0	2	3	0
	Sweet wood of *Weſt-India*, *per* 112 *lb.* (*Free, by* 8 G. I. *and* 1. 16. & 24. G. II.)	1	5	0	0	0	0	0	0	0	0	0
	Timber of *Ireland*, *per* ton or load,	0	12	4	0	2	6	16	0	2	3	0
	Wainſcot boards of all ſorts, *per* inch or foot, containing 12 feet in length, and one inch in thickneſs, and ſo in proportion,	0	1	6	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	0	5	3 1/10	0	0	4	1 4/5
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	0	4	6 7/10	0	0	3	17 5/8
	Wooden tubs, *per* dozen,	0	1	6	0	0	4	6 7/10	0	0	3	17 5/8
	Ufers, ſingle, under 24 feet in length, *per* 120,	2	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	0	11	5	8	0	10	6	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	0	9	6	18	0	8	7	10
	double, of 24 feet in length and upwards, *per* 120,	5	0	0	0	0	0	0	0	0	0	0
	of any part of *Europe* but *Ireland* and *France*,	0	0	0	1	8	7	10	1	6	3	0
	of *Ireland*, and all other parts but *France* and *French* plantations,	0	0	0	1	3	11	5	1	1	6	15

		Rates.			Duties. Paid on importation.				Duties. Repaid on exportation.			
		l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths
Unrated wood	of any part of *Europe* but *Ireland* and *France*, *per* 20 s. *value upon oath*,	0	0	0	0	5	8	14	0	5	3	0
	of *Ireland*, and all other parts but *France* and *French* plantations, *ditto*	0	0	0	0	4	9	9	0	4	3	15
	All sorts of wood, plank, *or* timber, *wrought or unwrought, and lumber, except* masts, yards, *or* bolt-sprits, *of the growth or product of the* British *plantations, free.*											
Wood	of *France*, *for every* 20 s. *value upon oath, or of the rate*, —	0	0	0	0	13	6	9	0	8	0	15
	of any *French* plantation, *for every* 20 s. *value upon oath*, —	0	0	0	0	8	6	9	0	8	0	15
	for dying, if regularly imported, *viz. Brazil, Brazilletto, fuſtic, logwood, Nicorago wood, red* or *Guinea wood, Sapan wood*, free.											
But no timber *or* boards *may be imported in any other than* British *or* Iriſh *ſhips, or ſhips of the built of the country of which the ſaid* timber, &c. *is the growth, or of the port where they can only, or are moſt uſually ſhipped firſt; nor any* fir *or* timber *from the* Netherlands *or* Germany, *except* fir, timber, &c. *of and from* Germany *only, in* British-*built ſhips.*												
Wool, viz.	Beaver wool, *per lb.* cut and combed, — —	0	0	0	0	14	0	15	0	14	0	15
	But wool *combed in* Ruſſia, *and imported from thence in* British *ſhips, is free.*											
	Coney wool, *per lb.* — — —	0	0	6	0	0	1	$8\frac{2}{40}$	0	0	1	$5\frac{7}{8}$
	Cotton wool, of the growth of the *Britiſh* plantations, *free.*											
	Cotton wool, not of the growth of the *Britiſh* plantations, *per lb.* —	0	0	4	0	0	0	$13\frac{2}{3}$	0	0	0	$13\frac{4}{5}$
	Eſtridge wool, imported in *Britiſh*-built ſhips, *per* 112 *lb. free.*											
	Eſtridge wool, in foreign ſhips, *per* 112 *lb.* — —	1	8	0	0	6	8	$8\frac{1}{5}$	0	6	0	9
	Hares wool, *per lb.* — — —	0	0	3	0	0	0	$14\frac{2}{10}$	0	0	0	$12\frac{15}{16}$
	Iriſh wool, combed, *per lb. free.*											

		Rates. l.	s.	d.	Duties. Paid on importation. l.	s.	d.	20ths	Repaid on exportation. l.	s.	d.	20ths
Wool, vocat.	*Iriſh* wool, uncombed, *per cwt. free.* *It may now be imported from any port in* Ireland *to any port in* Great Britain, *but under the ſame reſtrictions and regulations as when it was permitted to be imported from and to certain ports only.*											
	Lambs wool, *per cwt. free.*											
	Polonia wool, *per cwt. free.*											
	Sheep's wool, from any other place than mentioned in the book of rates, *per lb.*	0	0	3	0	0	0	14 $\frac{2}{20}$	0	0	0	12 $\frac{15}{20}$
	Spaniſh wool, for clothing, *per cwt. free.*											
	Spaniſh felt wool, *per cwt. free.*											
	Red wool, *per lb. free.*											
Wreſts for virginals, *per* groſs,		1	4	0	0	4	7	8 $\frac{4}{5}$	0	4	0	12
More for every 112 *lb. iron,*		0	0	0	0	4	8	5	0	4	8	5

Y.

Yarn, vocat.	Cable-yarn, *per cwt.*	0	13	4	0	7	3	1	0	0	0	0
	Camel or mohair yarn, *per cwt.*	0	2	6	0	0	5	15 $\frac{1}{2}$	0	0	5	1 $\frac{1}{2}$
	Cotton yarn, *per lb.* not of the *Eaſt Indies,*	0	1	0	0	0	2	17 $\frac{9}{20}$	0	0	2	11 $\frac{1}{4}$
	Cotton yarn, *per lb.* of the *Eaſt Indies,*	0	1	0	0	0	4	11 $\frac{1}{5}$	0	0	4	5 $\frac{1}{2}$
	Grogram yarn, *per lb.*	0	3	0	0	0	6	18 $\frac{2}{5}$	0	0	6	1 $\frac{1}{2}$
	Iriſh yarn, regularly imported, *free.*											
	Raw linen yarn, *Dutch, per lb.*	0	1	0	0	0	0	0	0	0	0	0
	Raw linen yarn, *French, per lb.*	0	1	0	0	0	0	0	0	0	0	0
	Sail-yarn, *per cwt.*	0	0	6	0	0	0	0	0	0	0	0
	Spruce or *Muſcovia* yarn, *per cwt.*	2	13	4	0	0	0	0	0	0	0	0

	Rates.			Duties. Paid on importation.				Repaid on exportation.			
	l.	s.	d	l.	s.	d.	20ths	l.	s.	d.	20ths
Yarn, vocat. *By* 24. Geo. II. *the duties upon* raw linen yarn, *from and after the 25th of* March 1752, *shall cease, and be no longer paid; and in lieu thereof there shall be paid, from and after the said 25th of* March, *for every pound weight of* raw linen yarn *one shilling* Sterling, *without drawback. But by the* 29 Geo. II. *after the 24th of* June 1756, raw *or* brown linen yarn, *made of* flax, *and known by the names of* Dutch, French, Spruce, *or* Muscovia yarn, *or any other foreign* raw *or* brown linen yearn *made of* flax, *may be imported into this kingdom in* British-*built ships, for the space of fifteen years, and to the end of the then next session of parliament,* free, *provided that the entries are made, and the goods landed in presence of the proper officers.*											
Linen yarn, whitened or bleached. *Vide* Incle.											
Wick yarn, *per* 12 *lb.*	0	9	0	0	2	1	17 1/20	0	1	11	5 1/4
Woollen or bay yarn, *per cwt.*	3	6	8	0	12	10	0	0	11	3	0
Worsted yarn, thrown or twisted, *per lb.*	0	3	0	0	0	8	12 7/10	0	0	7	15 1/4
But from Ireland, *free.*											
Yokes for oxen, *per* pair,	0	1		0	0	2	17 9/10	0	0	2	11 1/4
All goods not particularly rated, pay for every 20 s. *value, to be affirmed upon oath of the merchant, in the presence of the customer, collector, comptroller, and surveyer, or any two of them,*	0	0	0	0	4	9	9	0	4	3	15
But if undervalued, may be taken by the officers for the use of the crown, paying the importer the value of the said goods, with the customs and other duties paid for the same, and 10 per cent. *advance.*											

All goods and merchandiſes to be allowed three years from the importation, (or from the maſter's report of the ſhip), to receive repayments, allowances, or drawbacks upon exportation.

Cuſtom-fees, allowed by 12 Car. II *to continue till altered by the commons of* Great Britain. *Aliens are to pay on all commodities imported* $\frac{1}{4}$ *of the old ſubſidy; no diſcount, as the ſeveral rates ſtand in the book of rates, that is* 3 d. *on every* 20s. *of their rate, more than the ſubjects of* Great Britain *pay, as by an old charter.*

The following goods are liable to pay aliens duty, by whomſoever imported, if in any other ſhip than that which doth truly belong to Great Britain *or* Ireland, *and navigated by the mariners thereof, according to the act of navigation of the* 12. Car. II. *viz.* Wines *of the growth of* France *and* Germany; *all ſorts of* maſts, timber, *or* boards; *all foreign* ſalt, pitch, tar, roſin, hemp, flax, raiſins, figs, prunes, *and* olive oils; *all ſorts of* corn, *or* grain, ſugar, potaſhes, ſpirits, *commonly called* brandy, wine, *or* aquavitæ; wines *of the growth of* Spain, Canaries, *or* Portugal, Madeira, *or* Weſtern Iſlands; *all goods of the growth or manufacture of* Muſcovy *or* Ruſſia, *and all* currants, *and* Turkey *commodities, imported in any other than* Britiſh-*built ſhips*, &c. *ſhall be deemed aliens goods, and pay accordingly.*

All European linen, fiſters thread, tapes, incle, lintſeed, *and* flax, currants *and* ſugar *from the plantations, pay no* $\frac{3}{4}$ *ſubſidies.*

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CHAP.

CHAP. II.

MERCHANDISE OUTWARDS;

OR,

The NETT DUTIES payable on each ſpecies of Goods and Merchandiſe ſubjected thereto, by 12 CAR. II. or any ſubſequent act of parliament; together with the

SUBSIDY OF POUNDAGE

Of 6 *d. per* pound, to be paid on the exportation of foreign goods uſed in dying.

By the 8 Geo. I. cap. 15. *all goods and merchandiſe of the product or manufacture of* Great Britain, *(provided a due entry be firſt made of the ſaid goods and merchandiſe in ſuch cuſtomhouſe reſpectively where the ſame ſhall be exported, expreſſing qualities and quantities, and ſhipped by proper officers, in the ſame manner and form as was practiſed before this act was made), may be exported free of duty, except the following,* viz.

	MERCHANDISE OUTWARDS.	RATES. l.	s.	d. 20ths
A.	*Agaric*, trimmed or pared, *per lb.*	0	0	2 0
	Agaric, rough and untrimmed, *per lb.*	0	0	0 10
	Allum, Britiſh, per 112 *lb.*	0	1	0 0
	Annotta, per lb.	0	0	0 6
	Antimonium crudum, per 112 *lb.*	0	0	2 0
	Aquafortis, foreign, *per* bottle, cont. 4 gallons,	0	1	1 10
	Argol, per cwt.	0	0	7 0
	Arſenic, per lb.	0	0	0 $\frac{2}{3}$
B.	*Brazil, per cwt.*	0	0	10 10
	Braziletto, per cwt.	0	0	6 10

MERCHANDISE OUTWARDS.

		Rates. l.	s.	d.	20ths
C.	*Calves skins*, tanned, tawed, or dreſſed, *per cwt.*	0	1	0	0
	For the drawback of exciſe, ſee chap. 3.				
	Coals, called *Sea-coals.* of the weſt of *England* and *Scotland*, exported to *Ireland*, or the *Iſle of Man*, *per* chalder of 36 *Winchester* buſhels, —	0	1	0	0
	Coals, called *Sea-coals.* exported to the *Britiſh* plantations, *per* ditto,	0	2	0	0
	Coals, called *Sea-coals.* exported to any other place in *Britiſh*-built ſhips, *per* chalder, *Newcaſtle* meaſure,	0	10	0	0
	Coals, called *Sea-coals.* exported to the weſt of *England*, *per* ton, —	0	0	8	0
	Coals, called *Sea-coals.* exported to the *Britiſh* plantations, *per* ton,	0	1	4	0
	Coals, called *Sea-coals.* exported to any other place in foreign-built ſhips, *per* chalder, *Newcaſtle* meaſure,	1	1	0	0
	Coals, called *Sea-coals.* *Security to be taken at the port of exportation, that the* coals *ſhall be landed reſpectively.*				
	Coals, called *Sea-coals.* *For the coaſt duty to be repaid, ſee* Goods *brought coaſtwiſe.*				
	Cochineal, per lb. — —	0	0	2	0
	Coney-hair, or wool black or white, *per lb.* —	0	0	3	12
	Copperas, Britiſh, per 20 s. *value upon oath*, —	0	1	0	0
	Cream of tartar, *per cwt.* — —	0	1	0	0
F.	*Fitches, per* timber, containing 40 ſkins, —	0	1	8	0
	Fuſtic, per cwt. — — —	0	0	1	10
G.	*Galls*, foreign, *per cwt.* — —	0	1	0	0
	Glue, Britiſh, *per cwt.*	0	0	10	0
	Gum Arabic, and *Gum Seneca*, *per cwt.* —	0	0	3	0
H.	*Hair vocat.* Harts hair, *per cwt.* — —	0	1	7	4
	Hair vocat. Horſe-hair, *per cwt.* — —	0	0	6	0
	Hair vocat. Ox or cows hair, *per cwt.* —	0	0	2	0
	Hair vocat. *of all other ſorts, for every* 20 s. *value upon oath*, — —	0	1	0	0
	Horſes, viz. *horſe*, *mare*, or *gelding*, —	0	5	0	0
I.	*Iſinglaſs*, foreign, *per cwt.* — —	0	0	10	0
	Indico, foreign, of all ſorts, *per lb.* —	0	0	1	0
	On the exportation of indico *of the growth of the* Britiſh *plantations*; *the bounty, if any was received, muſt be repaid.*				
L.	*Lapis calaminaris*, *for every* 20 s. *value upon oath, and beſides*, per *ton weight*,	0	1	0	0
	Lapis calaminaris,	0	0	0	0
	Lead, caſt or uneaſt, *per* fodder, cont. 20 *cwt.*	1	0	0	0
	Litharge of lead, *per cwt.* — —	0	0	2	8
	Lead-ore, per 20 s. *value upon oath*, —	0	1	0	0
	Litmus, per cwt. — — —	0	0	6	0
	Logwood, per cwt. — — —	0	1	0	0
	Leather of all ſorts, tanned, tawed, or dreſſed, *per cwt.* — — —	0	1	0	0
M.	*Madder* of all ſorts, *per cwt.* —	0	0	9	0
	Madder roots, *per lb.* — —	0	0	0	2

MERCHANDISE OUTWARDS.		Rates. l	s.	d.	20ths
R. P. O. N.	*Nicorago* wood, *per cwt.*	0	0	2	8
	Orchelia, per cwt.	0	0	6	0
	Orchal, per cwt.	0	1	0	0
	Pomegranate-peels, per cwt.	0	0	4	0
	Red wood, or *Guinea wood, per cwt.*	0	0	9	0
	Saffron, per lb.	0	0	0	4
	Sal armoniac, per lb.	0	0	0	3 1/2
	Sal gem, per lb.	0	0	0	1 1/2
	Sapan wood, per cwt.	0	0	2	0
	Saunders, red, *per cwt.*	0	0	8	0
	Shumack, per cwt.	0	0	4	0
S. *Skins, vocat.*	Badgers ſkins, *per* piece,	0	0	0	10
	Cat-ſkins, *per cwt.*	0	1	4	2
	Coney-ſkins, black, with or without ſilver hairs, *per* 120,	0	2	8	0
	Coney-ſkins, grey, ſeaſoned, *per* 120,	0	1	0	0
	Coney-ſkins, ſtag, *per* 120,	0	0	6	0
	Coney-ſkins, tawed, *per* 120,	0	0	8	0
	Coney-ſkins, tawed, and dyed in colours, *per* 120,	0	1	0	0
	Dog-ſkins, *per* dozen,	0	0	1	10
	Elk-ſkins, raw, *per* piece,	0	1	0	0
	Fox-ſkins, *per* piece,	0	0	0	8
	Hare-ſkins, *per* piece,	0	0	0	3
	Kid ſkins, dreſſed, *per* hundred,	0	0	8	0
	Kid ſkins, in the hair, *per* hundred,	0	0	6	0
	Lamb-ſkins *vocat.* tawed with the wool, *per* 120,	0	0	10	0
	Lamb-ſkins *vocat.* untawed, ditto, *per* 120,	0	0	10	0
	Morekins, white or black, tawed with the wool, *per* 120,	0	1	6	0
	Morekins, untawed, ditto, *per* 120,	0	1	4	0
	Otter-ſkins, raw, *per* piece,	0	0	0	12
	Otter-ſkins, tawed, *per* piece,	0	0	0	16
	Otter-ſkins, wombs, *per* mantle,	0	0	6	0
	Rabbit-ſkins, black, *per* hundred,	0	0	9	0
	Sheep-ſkins, tanned, tawed, or dreſſed, *per cwt*	0	1	0	0
	Sheep and Lamb-ſkins, dreſſed without the wool, *per* 120,	0	2	6	0
	Sheep and Lamb-ſkins, with the wool, *per* 120,	0	3	4	0
	Squirrel-ſkins, *per* thouſand,	0	2	6	0
	Swan ſkins, *per* piece,	0	0	1	10
	Wolf ſkins, tawed, *per* piece,	0	0	3	10
	All other ſkins per 20 s. *value upon oath.*	0	1	0	0
	Sticklack, per lb.	0	0	0	2
T.	*Tin,* unwrought, *per cwt.*	0	3	0	0
	Turnſole, per lb.	0	0	0	1 1/2
V.	*Valonia, per cwt.*	0	0	2	2
	Verdigreaſe, foreign, *per lb.*	0	0	0	3 1/2

MERCHANDISE OUTWARDS.			Rates.			
			l.	*s.*	*d.*	20ths
W. *Wool, vocat.*	Hares wool, *per* 20 s. *value upon oath*,		0	1	0	0
	Spaniſh or foreign wool, exported in *Britiſh* ſhips, *free.*					
Wool-cards,	new, *per* dozen,	— —	0	0	6	3
	old, *per* dozen,	— —	0	0	3	10
White woollen cloth, per piece,		— —	0	5	0	0

Duties payable upon goods brought coaſtwiſe by water, from port to port of Great Britain, *and alſo to be repaid upon exportation to foreign parts.*

MERCHANDISE COASTWISE.	Duties paid.				Duties repaid.			
	l.	*s.*	*d.*	20ths	*l.*	*s.*	*d.*	20ths
Coals, {*per* ton, containing 20 *cwt.* —	0	3	3	0	0	3	3	0
{*per* chalder, cont. 36 buſhels,	0	4	10	10	0	4	10	10
Culm, per chalder, containing 36 buſhels,	0	0	11	14	0	0	11	14
Cinders made of pit-coal, *per* chalder, containing 36 buſhels, — —	0	4	10	10	0	4	10	10
And beſides the above duties, if imported into the port of London, *(excepting* 100 *ton for the uſe of* Chelſea hoſpital, *per ton or chalder,*	0	2	11	2	0	0	0	0
For the city-orphans, per ton or chalder,	0	0	6	0	0	0	0	0
For mettage the chaldron, — —	0	0	4	0	0	0	0	0

CHAP. III.

The ſeveral *allowances* and *bounties* payable out of the *cuſtoms*, the *bounties* and *drawbacks* on *Britiſh* exciſeable goods exported, and the *premium* on naval ſtores imported.

	l.	*s.*	*d.*
1. *Drawback* on *Britiſh*-refined *ſugar*, ſworn to have been produced of brown and *Muſcovado* ſugar, of the *Britiſh* plantations in *America, per cwt.* exported, —	0	12	0
2. *Bounty* on *Britiſh*-made *ſailcloth*, upon oath that it was made in *Great Britain*, and not to be relanded, *per* ell exported, — — — —	0	0	2

		l.	s.	d.
3. *Bounty on* corn *exported, according to the following rates.* Winchester *measure*:				
Wheat, per quarter, —— ——	L. 2 8 0	0	5	0
Rye, per quarter, —— ——	1 12 0	0	3	6
Barley, per quarter, —— ——	1 4 0	0	2	6
Malt, per quarter, —— ——	1 4 0	0	2	6
Bear, alias *big, per* quarter, ——	1 4 0	0	2	6
Malt made of *wheat, per* quarter, —	2 8 0	0	5	0
Oat meal, when *oats* do not exceed —	0 15 0	0	2	6
Wheat-meal, *or* meal *made of any other corn or grain on which there is a bounty, hath now, by way of bounty, for every* 224 lb. *one moiety of the bounty payable on the grain of which it is made* per *quarter.*				
4. *Bounty on* British *manufactures of* silk *exported.*				
Ribbons and *stuffs* of *silk* only, *per lb. avoirdupois*, —		0	3	0
Silk and *ribbons* of *silk*, mixed with gold or silver, *per* ditto.		0	4	0
Stockings, gloves, fringes, laces of silk; stitching or *sewing silk*, per *lb.* —— — —		0	1	3
Stuffs of *silk and worsted*, per *lb.* provided the value of the *silk* is double the bounty, —— —		0	0	6
5. *Bounty* on *British* made *gun-powder per* barrel, cont. 100 *lb* Note, *If the price* per *barrel exceeds* 5 l. *it may not be exported.*		0	4	6
6. *Bounty on* ships *employed in the* Greenland *fishery.* Every ship to have one apprentice for every 50 tons burden, indented for three years or more, and the bounty to extend to 400 tons burden, any number of tons exceeding 400 being entitled to a bounty of 400 only. The master and mate making oath, that the utmost endeavour was done, the ship is entitled to a bounty *per* ton of —— ——		2	0	0
7. *Bounty on* vessels *employed in the whitherring-fishery.* Every decked vessel from 20 to 80 tons burden, *British*-built, equipped and manned according to the acts passed in the 23d and 26th years of *Geo.* II. shall, on her return, and production of the requisite affidavits and certificates, receive on demand from the commissioners of the customs 30 s. for every ton's burden, from and after the commencement of said act, yearly, during the said ship's being so employed, for the space of 14 years; and by an act in the 30th year of *Geo.* II. extended for every ton's burden, — —		2	10	0
Besides for every 100 l. *actually employed in the white herring-fishery*, —— —— ——		3	0	0

	l.	s.	d.
8. *Drawback* on *Britiſh*-made *candles*, upon ſecurity that they ſhall not be relanded, and oath that the duties have been paid, ſhall be allowed *per lb.* — —			
If of *wax*, —— — —	0	0	8
If of *tallow*, or any other material, — —	0	0	4
9. *Drawback on* hides *and* calves ſkins *tanned in* Great Britain. *Upon due exportation*, hides *and* calves ſkins *draw back* $\frac{3}{4}$ *of the duties paid upon being tanned.*			
Tanned or *rough hides* and *calves ſkins*, *per lb. avoirdupois*	0	0	1
Hides or *calves ſkins* dreſſed, *per lb.* weight, as they ſhall weigh at the cuſtomhouſe, ——	0	0	1
Sheep and *lambſkins*, tanned for glovers, and *baſils*, *per lb. avoirdupois*, — —	0	0	$0\frac{1}{2}$
Sheep and *lambſkins*, dreſſed in allum and ſalt or meal, or otherwiſe tawed, *per lb.* ditto, ——	0	0	$0\frac{1}{2}$
Sheep and *lambſkins*, dreſſed in oil, *per lb.* ditto, — —	0	0	$0\frac{2}{3}$
10. *Drawback* on manufactures of *Britiſh* tanned leather, as *boots*, *ſhoes*, *gloves*, &c *per lb.* weight on due exportation, —— — — —	0	0	$1\frac{1}{2}$
11. *Drawback* on *Britiſh*-made *ſtarch*,—on due exportation, *per lb.* — — —	0	0	2
12. *Drawback* on *Britiſh*-made *ſoap*,—on due exportation, *per lb.* —— —— —	0	0	$1\frac{1}{2}$
13. *Drawback of the exciſe duty on* Britiſh-*made* paper, *on due exportation.*			
Brown, large cap, *per* ream, —— ——	0	0	9
Brown, ſmall ordinary, *per* ream, — —	0	0	6
Crown, fine, *per* ream, — — —	0	1	6
Crown, ſecond, *per* ream, —— —	0	1	$1\frac{1}{2}$
Demy, fine, *per* ream, —— —— ——	0	2	3
Demy, ſecond, *per* ream, — —	0	1	6
Foolſcap, fine, *per* ream, —— ——	0	1	6
Foolſcap, ſecond, *per* ream, —— —	0	1	$1\frac{1}{2}$
Pot, fine, *per* ream, — — — —	0	1	6
Pot, ſecond, *per* ream, —— ——	0	0	9
Whited brown, *per* bundle, containing 40 quires, —	0	0	9
All other paper, *for every* 100 l. *value upon the maker's oath*, —— — —	18	0	0
Millboards, *paſteboards*, *and ſcaleboards*, *per* 112 *lb.*	0	4	6
Beſides the above duties, *ſuch of the above* paper *as ſhall be printed*, *painted*, *or ſtained in* Great Britain, *for hangings*, &c. per *yard ſquare*, —	0	0	$1\frac{1}{2}$

	l.	s.	d.
14. *Allowance on* gold *and* ſilver lace, thread, *and* fringe, *duly exported.*			
Gold lace, thread, or *fringe,* made of plate-wire, and ſpun on ſilk, *per lb. avoirdupois,* — —	0	6	8
Silver ditto, ditto, ditto, ——	0	5	0
15. *Drawback on* Britiſh *wrought* plate *duly exported.* For every ounce *Troy* weight, if marked within ſeven years of exportation, — —	0	0	6
16. *Bounty on* fiſh *and* fleſh *duly exported.* Fiſh, *upon oath of the exporter that they were* Britiſh *taken, the following allowances, thirty days after demand, are to be paid by the collector of the ſalt-duty, at the port of exportation, upon a debenture prepared by the collector of the cuſtoms.*			
Pilchards or *ſcads, per* caſk, containing 50 gallons, —	0	7	0
Cod-fiſh, Ling, or *Flake,* if 14 inches or upwards in length, from the bone in the fin to the third joint in the tail, *per* hundred, — —	0	5	0
Flake, wet, *per* barrel, containing 32 gallons, —	0	2	0
Flake, dried, ſcaled, haberdines, *per cwt.*	0	3	0
Salmon, per barrel, containing 42 gallons, ——	0	4	6
White herrings, per barrel, containing 32 gallons, —	0	2	8
Full red-herrings, per barrel, containing 32 gallons,	0	1	9
Clean, ſhotten red herrings, per barrel, cont. 32 gall.	0	1	0
Dried red ſprats, per laſt, — ——	0	1	0
Fleſh *exported for ſale, cured with ſalt that hath paid the duty,* per *barrel of* beef *or* pork, —— —	0	5	0
By 29. Geo. II. *theſe bounties were extended to* fiſh *cured in* Scotland *with* Britiſh *or foreign ſalt, which, by the act of union, were limited to* fiſh *cured in* Scotland *with foreign ſalt only.*			
17. *Bounty on* Britiſh *and* Iriſh linens *duly exported.*			
Made of *hemp* or *flax,* breadth 25 inches, or more, price under 5 d. *per* yard, —	0	0	$0\frac{1}{2}$
Made of *hemp* or *flax,* breadth 25 inches, or more, price 5 d. and under 6 d *per* yard,	0	0	1
Made of *hemp* or *flax,* breadth 25 inches, or more, price 6d. and not above 1s. 6d. *per* yd.	0	0	$1\frac{1}{2}$
18. *Drawback on* ſilks, calicoes, linens, *and* ſtuffs, *printed, painted, ſtained, or dyed in* Great Britain, *duly exported.*			
Silks, excepting *ſilk handkerchiefs,* for every yard in length, accounting $\frac{1}{4}$ yard for the breadth, —	0	1	0
Calicoes, per yard ſquare, —— ——	0	0	6
Silk handkerchiefs, per yard ſquare, ——	0	0	4
Linens and *ſtuffs, per* yard ſquare, — —	0	0	3
But calicoes, linens, *and* fuſtians *dyed throughout of one colour, and* ſtuffs *made of woollen, or whereof the greateſt*			

	l.	s.	d.
greateſt part in value ſhall be woollen, are exempted from the above drawbacks.			
19. *Drawback* on *Britiſh hops* exported to *Ireland, per lb.* weight, regularly exported, and totally of *Britiſh* growth, — — —	0	0	1
20. *Drawback on* Britiſh-*made* glaſs *duly exported.*			
Crown, plate, flint, or *white glaſs, per cwt.* ——	0	9	4
Green glaſs, per cwt. —— ——	0	2	4
Strong ale, ſtrong beer, cyder, mum, *and* perry, *made in* Great Britain, *and exported as merchandiſe, and ſhipped in the preſence of an officer of the exciſe, who is to certify the ſame, ſhall draw back all the exciſe duty, excepting* 3 d. per *ton, which is to be deducted for charges.*			
21. *Drawback on* ſalt *made in* Great Britain. For every buſhel duly exported that hath paid the duties,	0	3	4
22. *Bounty on* naval ſtores *imported from the* Britiſh *plantations in* America.			
The ſeveral ſorts of naval ſtores *which follow, directly imported in ſhips manned as by law required, are entitled to the bounties after ſpecified reſpectively.*			
Hemp, duly prepared, *per* ton, — —	6	0	0
Maſts, yards, and *bolt ſprits*, *per* ton of 40 feet ſolid,	1	0	0
Tar, proper for cordage, made from trees prepared according to acts of parliament, *per* ton, containing 8 barrels, each gauging 31½ gallons,	4	0	0
Tar, fit for cordage, and well-conditioned, *per* ton, containing 8 barrels, each gauging 31½ gall. well hooped and filled up, ——	2	4	0
Pitch, clean and merchantable, *per* ton of nett *pitch*, 20 *cwt.* contained in eight equal barrels, ——	1	10	0
From North *to* South Britain.			
Hemp, duly prepared, *per* ton of 20 *cwt.* ——	6	0	0
Trees 12 inches diameter and upwards, fit for *maſts, yards*, or *bolt ſprits*, hewed at leaſt into eight ſquares, freſh and merchantable, *per* ton of 40 ſolid feet. *But upon exportation to be repeated.*	1	0	0
23. *Bounty on* indico *manufactured in, and imported from the* Britiſh *plantations.*			
For every pound merchantable, and fit for dyers uſe, worth 3 s. *per lb.* when the beſt *French*, or other *indico* equal to *French*, is worth 4 s. and ſo in proportion, — — —	0	0	6

	l.	s.	d.
24. *Bounties and drawbacks on home-made* spirits *duly exported.*			
For every ton of *spirits* drawn from corn in *Great Britain.*	4	18	0
For every ton of *spirits* extracted from barley, malt, or other corn, when barley is at 24 s. *per* quarter, or under, an additional bounty of —	1	10	0
And besides these, the following drawbacks are payable upon exportation, viz.			
The duties imposed on spirituous liquors *by the act* 6. Geo. II. cap 17. *as follows.*			
On *spirits* of the first extraction, drawn from foreign materials, *per* gallon, — —		0	6
On *spirits* of the first extraction, drawn from drink or wash made of corn, except brewers wash and tilts. *per* gall	0	0	1
Ditto drawn from any other kind of *British* materials, or any mixture therewith, *per* gallon, —	0	0	1½
On *spirits* made of wine or cyder imported, —	0	0	6
On *strong waters* made for sale of any other materials, *per* gallon, — —	0	0	3
As also drawback of the excise on spirits *exported,* 16. Geo. II cap. 8.			
On *spirits* of the first extraction, drawn from drink or wash brewed from malt or corn, or from brewers wash or tilts, or any mixture therewith, *per* gallon,		0	1½
On *strong waters*, or *aquavitæ*, made for sale of any of the last-mentioned materials, *per* gallon, —	0	0	4½
On *spirits* of the first extraction, drawn from cyder, or other *British* materials, except those before mentioned, or any mixture therewith, *per* gallon, —	0	0	1¾
On *spirits* made for sale from cyder, or other *British* materials except those before mentioned, *per* gallon,	0	0	3½

25 *All* coals *used in melting copper or tin ores, within the counties of* Cornwall *and* Devon, *or in fire-engines for draining tin or copper mines in* Cornwall, *upon oath that they have been so used, draw back the duties.*

26. *Allowance on damaged, corrupt, or unmerchantable* wines *imported.*

Such wines, *on the merchant's refusing to pay the duty thereof, shall, by the commissioners of the customs, be publicly sold, to be distilled into* brandy, *or made into* vinegar, *within three months, and the produce of such sale divided to the merchant, not exceeding the allowances following:*

For *wine* of the growth	of *Germany*, or which pays duty as such *per* ton, — —	4	0	0
	of *France*, per ton, —	4	0	0
	of *Spain, Portugal*, &c. *per* ton, —	8	0	0

27. *Allowance of* portage.

Portage is a bounty given by the commiſſioners of the cuſtoms to merchants of ſhips inwards, for making true reports of their cargoes and ſhips, and is granted on the nett amount of the under-mentioned branches:

Wines, 6 s. 8 d. *per cent.* on the nett amount of the branch of cuſtoms and impoſt.

Currants, 6 s. 8 d. *per cent* ditto, ditto.

Other *goods*, 10 s. *per cent.* ditto, ditto.

Note, *No* portage *to be granted when it doth not amount to* 10 s. *except for* Norway *goods.*

TABLE.

Of the ſeveral ſpecies of victuals, and quantities thereof, uſually allowed for the proviſion of ſhips trading to foreign parts, in the reſpective voyages, and for the times therein mentioned and limited, for which, by 14. & 15. *Car.* II. no cuſtom is to be paid, *viz.*

To each SEAMAN.		
To *Norway*, *Flanders*, *Holland*, or *France*.	To the *Canaries*, *Spain*, *Portugal* or the *Sound*.	To *America*.
Two months.	Three months.	Eight months.
Beef, $\frac{1}{2}$ barrel.	$\frac{3}{4}$ barrel.	2 barrels.
Pork, $\frac{1}{2}$ barrel.	$\frac{1}{2}$ barrel.	$\frac{2}{3}$ barrel.
Butter, 8 *lb.*	12$\frac{3}{8}$ *lb.*	33 *lb.*
Cheeſe, 8$\frac{1}{4}$ *lb.*	12$\frac{3}{8}$ *lb.*	33 *lb.*
Bread, 60 *lb.*	100 *lb.*	240 *lb.*

Beer, one hogſhead for the voyage.

To pay the inland exciſe, by 6. Anne, cap. 1.

FINIS.